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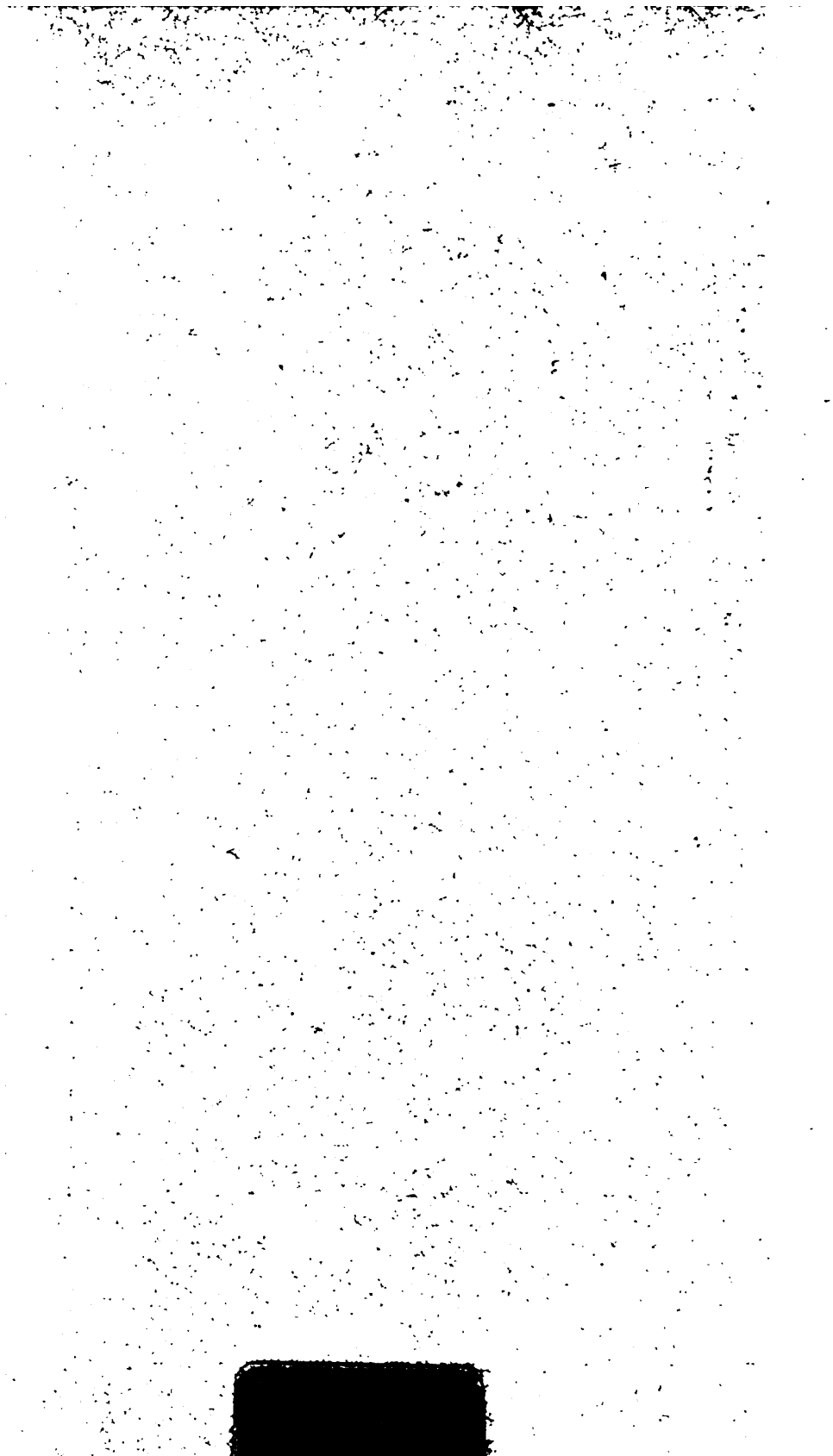
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**TENTH ANNUAL REPORT**  
**OF**  
**THE BOARD**  
**OF**  
**GAS AND ELECTRIC LIGHT**  
**COMMISSIONERS**  
**OF THE**  
**Commonwealth of Massachusetts.**

—  
**JANUARY, 1895.**  
—

**BOSTON:**  
**WRIGHT & POTTER PRINTING CO., STATE PRINTERS,**  
**18 POST OFFICE SQUARE.**  
**1895.**

Of these only the Central Massachusetts Electric Company is known to the Board as engaged in the supply of light, this company having purchased all the property and rights of the Palmer and Monson Electric Company.

The Waltham Company has begun the manufacture of water gas during the year, and this gas, either alone or in combination with coal gas, is now distributed by companies in Amesbury, Athol, Boston, Brookline, Charlestown District, Chicopee, Cottage City, Dorchester District, Fall River, Framingham, Haverhill, Lawrence, Lowell, Lynn, New Bedford, Pittsfield, Roxbury District, South Boston, Spencer, Waltham and Worcester.

There has been a marked improvement in the promptness with which the returns of the several companies have been filed. In 1892 forty-five were reported to the attorney-general as delinquent, in 1893 thirty, and during the year just closed seven companies and one town. In 1893 the number of reports filed after October 1 was eight; in 1894 all were filed before that date. This result is doubtless largely due to the strict enforcement of the law imposing a per diem penalty for neglect to file the return within the time fixed by statute.

Very early in the year, the plant of the North Attleborough Steam and Electric Company was damaged by fire and ceased to supply light. The mortgage upon the plant was soon after foreclosed by the trustee for the bondholders, in whose interest it was purchased and reconstructed. An arrangement has been effected under which this property is to pass into the control of the Attleborough Steam and Electric Company.

In the month of June the Woburn Electric Light Company, on the application of creditors, passed into the hands of receivers, by whom it has since been operated.

Early in May the trustee for the bondholders of the Nantucket Electric Light Company took possession of its property for the purpose of foreclosure. The sale of the property took place in July, and it is understood that it was purchased in the interests of the bondholders.

Foreclosure proceedings have also been begun against the North Shore Electric Company for breach of the conditions of its mortgage.

The manufacturing plant of the South Boston Gas Light Company was closed on May 20, 1894, and since that date this company has purchased its gas of the Bay State or Boston Company.

Several complaints have been made to the Board of the refusal or neglect of companies to supply light upon request. With the assistance of the Board, however, all these cases have been satisfactorily adjusted without formal hearing and, except in a single case, without a formal application.

The following appeals have been dismissed by request of the appellants :

The appeal of the Bristol County Electric Company from the action of the aldermen of the city of Taunton in refusing to said company permission to erect poles and string wires in the streets of said Taunton.

The appeals of the Randolph and Holbrook Electric Company and of Edward H. Galligan and others from the decision of the selectmen of the town of Randolph granting to the Randolph and Holbrook Light and Power Company permission to erect poles and string wires in the streets of said Randolph.

#### COTTAGE CITY APPEAL.

There was pending at the date of the last report an appeal by the Cottage City Gas and Electric Company from a decision of the Board of Selectmen of the town of Cottage City, granting to H. S. Kemp and others permission to construct, maintain and use electric wires for the sale of electric light upon and through the streets and public highways of said town. A hearing was assigned for this, in accordance with the custom of the Board, in Cottage City, but none of the parties interested were ready to be heard, and after several adjournments the case was continued indefinitely, in accordance with their written request.

#### RECOMMENDATIONS FOR NEW LEGISLATION.

Chapter 346 of the Acts of 1886 gave the Board liberal powers with respect to requiring uniformity in the accounts of the several companies. The Board believes that a like authority with respect to their manufacturing records would be of very great value to the companies and the public.

The Board desires to renew its recommendations contained in its report of 1891, that authority be given for the testing of electric arc lights, and that the report of the State Inspector of Gas and Gas Meters should be combined with the report of this Board.

The extension of the powers of the Board to include a supervision of stock and bond issues by gas and electric lighting companies may make it important for the legislature to more precisely define the rights of foreign corporations seeking privileges in the public streets or to prohibit the granting of such privileges to them.

Chapter 450 of the Acts of 1894 authorizes the Board to apply to the courts for the enforcement of its lawful orders made in pursuance of the powers which the act confers. It is respectfully suggested that the work of the Board might be facilitated if this provision were extended to the entire jurisdiction of the Board.

Recent legislation having increased to a large extent the work of the Board, it is recommended that the appropriation for incidental expenses be increased, as well as that for clerical assistance, and that provision be clearly made for the payment of the necessary expenses of the clerk out of the appropriation for incidentals.

#### CHELSEA GAS LIGHT COMPANY APPEAL.

This was an appeal by the Chelsea Gas Light Company from the permission given by the Mayor and Aldermen of Chelsea, to the Champlin-Babson Electric Company, to lay underground electric light wires in certain streets of that city.

At the hearing both parties were represented by counsel.

On September 23, 1893, the following was adopted by the Mayor and Aldermen.

*“Ordered, That on the petition of the Champlin-Babson Electric Company, permission is hereby granted to lay underground electric light wires in the following-named streets: Cherry Street through its entire length; Beacon Street, from Cherry Street to Winnisimmet Street; across Winnisimmet Street to Wharf Street; through Wharf Street; through the entire length of Division Street; Hawthorne Street, from Division Street to Broadway; Broadway, through Fifth Street to Cherry Street; and through Congress Avenue and Fifth Street, from Division Street to Cherry Street; with such number of manholes as may be deemed necessary for the operating, care and repair of said underground wires.”*

The Champlin-Babson Electric Company is a copartnership; the territory which the above order gives them leave to enter is the centre of the business part of Chelsea. The said firm has for some time supplied light from a small central station to a small number of customers without going outside of private property. They desire to construct a new plant and to extend their wires throughout the business section of the city, and at the hearing expressed their belief that they could supply electric light at a rate cheaper than that now charged by the appellant, the Chelsea Gas Light Company. The appellant company has invested, according to its last return, the sum of \$124,675.46 in its electric works. It has raised most of this money by an issue of bonds. During the year ending June 30, 1893, the appellant had charged, under contracts, \$1.25 per month for sixteen-candle power lamps for stores, and by meter one and one-fourth cents per hour. It has since July last reduced its price by meter to one cent per hour, and it was admitted by the city solicitor of Chelsea, at a hearing on September 15, 1893, on a petition signed by the Mayor of Chelsea and others, that the price now charged by the company for electric light is fair and reasonable.

It supplies light to the whole community of Chelsea, wherever there is a reasonable demand, and its price is subject to the supervision of this Board. There has been no



complaint as to the quality of the electric light, and it is furnished for the whole twenty-four hours.

It did not appear that the Champlin-Babson copartnership, covering the same territory as that now supplied by the appellant company, would be able to supply lights for any less price or of any better quality, or that in any respect the service would be improved. It was admitted by the representative of the firm that it would be compelled to go beyond the territory covered in the above permission to them from the city of Chelsea, to supply the entire community.

In the decision of the appeal of the Worcester Electric Light Company from an order of the Board of Mayor and Aldermen of the city of Worcester, granting permission to the Quinsigamond Electric Power and Light Company to erect poles and run wires for the purpose of supplying electric light within the limits of said city, this Board said:—

“The history of corporations doing an electric lighting and similar business in competition in various parts of the country affords strong ground for believing that a new company, if allowed to engage in business, would not long remain by itself, as competition for a period would probably be followed, as elsewhere, by consolidation or absorption. Whether or not such union would be for the public good, the companies would see a gain thereby, and no power rests in this Board or elsewhere, under existing laws, which could effectually prevent some form of consolidation. If the advantages incident to the growth of population and the development of business are to be secured and retained for the benefit of consumers, every reasonable effort must be made to prevent unnecessary development of the capital chargeable upon the business. But combinations and consolidations, as is well known, afford the opportunity and usually a temptation to stock development too great to be resisted. Such needless outlay should be avoided and saved, for when it has once been incurred or the money expended in an enterprise not required to supply the public wants, so great is the expectation of gain, and so persistent and unyielding the demands of capital for dividends, the remedy is not then easily found or applied, and the better policy avoids the evil at the outset by preventing the expenditure.”

The franchise, as now restricted, would allow the Champlin-Babson Company to come into competition with the appellant in the part of the city rendering to it its greatest revenue, while the existing company would be compelled to supply light to the whole city. Such a state of things would probably bring about a consolidation and impose a burdensome increase of the capital of the light company supplying the city.

This Board therefore sustained the appeal of the Chelsea Gas Light Company.

#### CHARLESTOWN PETITION.

This was a petition by the Mayor of the city of Boston, and others, asking that the price of gas supplied to the residents of Charlestown and Somerville by the Charlestown Gas and Electric Company be reduced.

This company was organized in 1851 with a capital stock of \$50,000. From that date to 1865 its capital stock was increased from time to time to \$300,000, in part to meet the requirements of business. It was the policy of the management, during this development, to issue stock dividends to represent the supposed increased values of its plant. This was done at a time when the true relations of a gas company to the community were not properly considered. In 1873 the present limit of \$500,000 of capital stock was reached. The last two hundred thousand of this amount seems to have been paid in, with cash, by the shareholders.

Dividends of ten per cent per annum have been declared since January 7, 1866; prior to that time eight per cent. During the last period the company has built a water-gas plant and an electric plant, but it has charged off little to depreciation, and the amount of its notes payable has been gradually increased until it reached, on December 31, 1893, \$95,388.

It will be necessary for the company to spend a considerable sum upon its gas plant to enable it to give the best and most economical service to its consumers.



stock, pursuant to Chapter 227 of the Acts of the year 1892. This statute is as follows :—

“ The Edison Electric Illuminating Company of Boston, a corporation organized under the general laws of the Commonwealth, is hereby authorized to increase its capital stock in the manner provided by law, at such times and in such amounts as it may from time to time determine, provided, that the whole amount of the capital stock of said Edison Electric Illuminating Company, of Boston, shall not exceed five million dollars, said capital stock to be issued subject to the provisions of the general laws regarding the issue and payment of capital stock of such corporations ; and provided, further, that the capital stock in excess of three million dollars shall only be issued at such times and in such amounts as shall have been previously authorized by the Board of Gas and Electric Light Commissioners, upon petition of said company and hearing on the same, and after an examination of the assets and liabilities of the company ; a certificate showing the amount of such increase so authorized by said Board shall be forthwith filed in the Office of the Secretary of the Commonwealth.”

The first application, which was made in July, 1893, was for \$500,000 and was pending at the date of the last report. This was withdrawn in January, and another was made in February for \$425,000. It appeared at the hearing that the \$3,000,000 authorized by the above act had already been issued or voted, and this application was for stock in addition to that amount. The Board was satisfied that the amount asked for would be needed within a reasonable time for the extension of the company's plant, particularly for additions to its real estate and the extension of its electric plant and underground lines, a particular statement of these improvements being submitted with the petition.

The following was therefore adopted by the Board :—

In the matter of the petition of the Edison Electric Illuminating Company of Boston for authority to increase its capital stock in excess of the amount it now has authority to issue.

The petitioner having complied with the law relating to its application, after a public hearing and an examination of



and have paid this amount annually up to date. The average rate of dividend up to 1879 was two and two tenths per cent, the rest of the profits having been spent in the development of the plant.

The works today seem upon examination to be in fair condition and of sufficient capacity to supply all the gas that will be required under ordinary growths of population and business, and could not be replaced for a less sum than the amount of the capital stock of the company.

From the returns, the output is shown not to have varied materially from 6,000,000 feet since 1886, although the number of consumers has increased from 327 in that year to 449 in 1893. In 1888 the town began to light its streets with electric lights and ceased to use gas for that purpose. The price of gas was reduced by the company in 1892 from \$2.75 to its present price, \$2.50 per thousand feet. The net income of the company last year was almost exactly equivalent to the six per cent dividend paid. If a reduction in the price of gas be made in this case, the result, as affecting the net earnings of the company, cannot be in doubt, for it is not probable that any reasonable reduction will be attended by such an increase of consumption as to bring the net income up, for the present at least, to what it was before the reduction.

If the output of gas in the district is small, it is clear that each thousand feet has to carry heavy burdens in the shape of expenses and fair dividend charge; so that gas will always seem to be relatively dear in that district. When the small district is near a larger one, the inequalities of prices paid by neighbors, separated only by a town boundary, seem unfair to the consumers in the smaller district; but such a case does not really differ from that of an isolated district of the same size, in which the consumers might be quite satisfied with the fairness of the price charged for the gas. Such cases then are always full of difficulty.

The customers of this company cannot expect a substantial decrease of the price of gas per thousand feet, unless

there is at the same time a substantial increase in the amount of gas consumed in the district.

We have here the case of a company whose plant and mains may be considered in their present shape to be fully worth the amount of the capital of the company, \$70,000 ; its present net income being a little over \$4,000. Such a net income does not seem to justify the present rate of dividends, as, after six per cent is paid upon the capital, there is no balance left to apply to further extensions or improvements ; and it does not seem, in view of the above facts, that the Arlington Gas Light Company can reasonably be required, until their present output is increased, to furnish gas at a less price than \$2.50 per thousand feet. For these reasons the Board did not feel justified in recommending a reduction from the present price.

#### JAMAICA PLAIN PETITION.

This was a petition by F. A. Keazer and others, customers of the Jamaica Plain Gas Light Company, complaining of the low candle power and high price of gas furnished by said company, and praying for an order for improvement in quality, and reduction in price. A public hearing, duly advertised, was given at the office of the Board.

The company had reduced the price of its gas and improved its quality since the introduction of this petition. In view of the fact that the company had agreed to further reduce the price of its gas to \$1.65 net per thousand feet, after July 1, 1894, that no petitioner appeared at the hearing, and that the municipal authorities in writing signified their satisfaction with the proposed price it, was

*Voted*, That consideration of the petition be indefinitely postponed.

#### BOSTON APPEAL.

This was an appeal by the Edison Electric Illuminating Company of Boston from an order of the Board of Aldermen of the city of Boston, in favor of O. H. Durrell *et al.*

The order appealed from, passed Feb. 19, 1894, was as follows : —

*“ Ordered, that permission be hereby granted to Durrell, Fitz and Ainsley to connect their building on the southeast corner of Essex and Kingston Streets, and the building of Wheeler, Blodgett & Co., on the northeast corner of Essex and Kingston Streets, with electric wires through a duct now located under the said Essex Street, for the purpose of supplying Wheeler, Blodgett & Co., with electricity for lighting purposes.”*

The copartnership of Durrell, Fitz & Ainsley are tenants for a term of ten years of the building on the southeast corner of Essex and Kingston Streets, in Boston. This property is owned in fee by the Boston Real Estate Trust, an association formed under a “trust agreement” with a capital of five millions of dollars, to own and lease real estate in the city of Boston, and owning more than twenty different estates in that city. On the opposite side of Essex Street is the Lawrence building, belonging to the trustees under the will of Sarah E. Lawrence. In the basement of the building leased by the appellees, the Boston Real Estate Trust constructed a steam plant used for heat, power, and for running the dynamo of the electric light plant.

The appellees operate under their lease this heat, power and electric light plant, and have been selling heat, power and light to the other occupants of the building in which they conduct their large dry goods business. The appellees, having a surplus of heat and power, desired to sell the same to Wheeler, Blodgett & Co., tenants of the building owned by the Lawrence estate, and also, after the fire of 1893, in rebuilding, made arrangements with their landlord to construct the electric light plant so that it should be large enough to supply the Lawrence building. On July 3, 1893, the Lawrence estate petitioned the Board of Aldermen of the city of Boston for permission to lay a tube or pipe across Essex Street from their estate to the estate of the Boston Real Estate Trust, and for permission to place steam pipes in the same for the purpose of supplying heat and power to their building.



This petition was granted on August 15, 1893, and a permit to open the street was issued. When the trench was opened, in addition to the pipe named in the petition a second pipe was laid therein by the appellees, for the purpose of running the electric light wires involved in this appeal. Subsequently, the Aldermen passed the order appealed against, which permitted electric wires to be carried through the second pipe to connect the two buildings.

Attorney-General *v.* Walworth Light and Power Company, 157 Mass. 86, *Holmes, J.*, considering the statute under which this appeal is taken, said, "the Legislature may think that a business like that of transmitting electricity through the streets of a city necessarily must be transacted by a regulated monopoly, and that a free competition between as many companies and persons as may be minded to put up wires and to try their luck is impracticable. Without wasting time upon useless generalities about the construction of statutes, it is enough to say that the statute before us had that consideration in view and must be construed accordingly."

As between corporations and individuals, it seems to be a wise policy to entrust the lighting of towns and cities, so far as said lighting involves the enjoyment of a public franchise, to perpetual bodies, subject to State supervision and regulation, and capable of continuous ownership, since the community as a whole is more safely and more economically served by such bodies.

The Legislature has, in the passage of this statute, indicated that the policy of the Commonwealth is to give to the community, in the purchase of its lights, the same advantages, by State regulation and supervision, which is given by competition in the sale of other commodities. The large lighting companies, holding valuable franchises, are compelled to submit to the orders of this Board in regard to the quality and price of their light. The large company is required to satisfy all reasonable demands for extension, and in fact to furnish the whole community with light.

It is clear that, if isolated plants are permitted to exercise public franchises over limited areas in the city, the burden to each consumer of maintaining the general company will be enhanced; for such a removal of its customers, as would certainly happen by the multiplication of businesses like that conducted by the appellees in this case, would of necessity add to the cost of light to the whole community.

These principles have been recognized by the Board in its previous decisions, notably, in the appeal of the Boston Electric Light Company *v.* A. W. Perry, where it was admitted that Mr. Perry might supply a portion more cheaply than the whole of the territory, while the company could light the whole at a less rate than a part.

When the interests of the community demand it, competitive electric light companies can be admitted by vote of the municipality, confirmed after appeal by this Board. If it were shown that a corporation rendered inefficient service or charged unreasonable rates, or defied legal restraint, these circumstances might be conclusive in favor of such an appeal. None of these conditions, however, were claimed to exist in this case. If the appeal were dismissed in this case, there would be no reason for allowing any appeals entered against the exercise of the public franchise of using the streets to light a circumscribed territory, by any owner of an electric light plant.

The multiplication of plants, exercising public franchises, and each lighting a limited area of the public territory, which would necessarily follow such a decision, would, in the first place, lead to great confusion, and, in the second place, would be detrimental to the general consumer, who must always be dependent upon the large general company and for whom the company must maintain a sufficient plant and lines.

For the above reasons it was ordered that the appeal be sustained and the order of the Board of Aldermen be reversed and annulled.

## GREAT BARRINGTON APPEAL.

This was an appeal by the Great Barrington Electric Light Company from a vote of the selectmen granting permission to the Berkshire Light, Heat and Power Company to lay and erect wires in the town of Great Barrington for the purpose of selling electric light. Four hearings were held at the Town Hall in Great Barrington, at which the parties were represented by counsel.

The Berkshire Light, Heat and Power Company, the appellee, showed that it was a company duly organized, with a capital of \$10,000, of which one half had been paid in, and stated that, if this appeal were dismissed, it would increase its capital to \$30,000; it claimed that it owned and controlled an effective water power of between 200 and 300 horsepower; that it could furnish by that an all-night service; it further claimed that it would agree to run the public lights of the town all night for the same price as it pays now for having them run until 11.30; that rates to large consumers should be somewhat less than present prices, but for small consumers the same as now. It offered testimony to show that the light furnished by the present company was poor, that the service was not satisfactory, and that the station was out of repair and inefficient. It contended, finally, that the present company was incapable, through its losses and fixed charges, of rendering good service.

The appellant company, the Great Barrington Electric Light Company, offered testimony, on the other hand, to show that its service was both good and moderate in price; that it was equipped to furnish all the field; that it was in negotiation for a water power to add to its present plant; that it was willing to furnish an all-night service if the Board should say it was reasonable. Its counsel claimed that in no particular had the company forfeited the rights that the statute secured for it.

The Great Barrington Electric Light Company was organ-

ized in 1888, with a capital of \$16,000. Up to the year ending June 30, 1893, they had expended in the plant \$38,300, \$15,000 of which was a mortgage laid in 1893. In 1891 they paid a dividend of three per cent on \$16,000, their stock at that time; since then they have paid no dividend. Its contract prices for incandescent lights have been from the beginning \$10 per year, renewals free, and for arc lights twenty-five cents per night, running upon a moon-light schedule till 11.30. But the system by meter has been adopted for all recent customers at the rate of one cent an ampère hour.

A study of this company's financial history shows that its prices are below the average, and, like that of many electric plants in small fields, the business has not been carried on at a profit.

It was shown that the public lights were out more frequently and for longer periods than should occur in a well regulated station, although the testimony seemed to show that there was a desire on the part of the company to give satisfaction.

Numerous consumers testified that they considered the light fairly good, but that they were made to pay too much for it. Their only criticism, in most cases, was of the price.

Most of these consumers had begun under a contract of \$10 a year for incandescent lamps, and having been put upon a meter basis had found their bills to be increased.

It was agreed by all parties that the field was not large enough for two electric companies, and that the admission of the Berkshire Light, Heat and Power Company meant the extermination of one or the other. Such a struggle might yield low prices while it was going on, but assuming the destruction of either company, the prices would have to go back to a scale as high, or even higher, than the present company's charges, if the surviving company were to earn a reasonable dividend. For, in that case, the fixed charges for equipment and working capital cannot be any less than



the minimum estimate offered by the appellee, to which would be added the cost of overcoming the rival company : so that no permanent advantage in the way of low prices would result to the consumers.

Unless conditions in Great Barrington should greatly change, the new company could hardly be expected to give an all-night service, at present rates, and earn a reasonable return upon its necessary capital, even if it were to make the economy which was claimed to be possible in the initial cost of producing light by the substitution of water power for steam. As the present company is not earning any dividend with its shorter hours of service, it seems clear that, if a dividend charge were added to the cost of the new company's light, the estimated economy to be gained by this substitution would be almost, if not entirely, offset.

If it had been shown that the present company's price had been exorbitant, its light very poor, its service discourteous and insufficient, and the new company's prices very much lower, that might have been conclusive in dismissing the appeal. The testimony did not establish such facts. The power possessed by this Board can be justified only by its securing for the public the greatest possible advantages in the cheapness and quality of light. But, in view of the premises, and of the low prices at which the people of Great Barrington are now and have been getting their electric light, it does not feel warranted in subjecting the property of the present company to the hazard of a destructive competition. If the people wish an all-night service, and are willing to pay for it, they have the means in their hands to get it. If the interests of the community demand a longer service than is now given, it will also be the interest of the company to grant it. A broader field of service is necessary for the company's prosperity ; to gain this, it must be liberal and progressive, responding quickly to public demands, even endeavoring to keep ahead of them.

If any twenty consumers believe that the prices are too high, or the service inefficient, they can have recourse to this

Board ; if any person asks for electricity, and it is refused, he can compel the company to furnish it if the Board deems his request a reasonable one.

The Board was unable to find sufficient ground for sustaining the permit, and therefore ordered that he appeal be sustained and the decision of the selectmen be reversed and annulled.

#### CAMBRIDGE PETITION.

This was an application by the Mayor of the city of Cambridge, pursuant to an order of the City Council for a reduction in price by the Cambridge Gas Light Company.

This company was chartered in 1852. In 1854 it had a capital of \$62,500. This was gradually increased until it reached in 1860 the amount of \$200,000. The contractors for building the works and laying the mains received a part of their pay in shares at par ; the rest of the capital was paid in with cash. In 1863 a small amount of stock was sold at auction, the premium of ten per cent going to the company. The company's business grew rapidly, and new stock was sold for cash at par, from time to time, until, in 1874, the present capital, \$700,000, was reached. This \$500,000 was put into new real estate, plant and main. No earnings were capitalized during this growth.

With the growth of the capital, the construction account increased, standing in 1893 at \$755,642. In 1888 \$200,000 was charged off to profit and loss, and taken from construction in consideration of the loss occasioned by the abandonment of the old works and of the depreciation of the plant. In 1854 the company began the payment of dividends at the rate of eight per cent. It has paid dividends every year since then, and has, since 1873, maintained the uniform rate of ten per cent.

The company began, in 1859, the policy of reducing from time to time its then price of \$3.50 a thousand feet ; but during the war it increased the price to \$4.00. The following reductions have been made since that date : In 1870,

to \$3.50; in 1872, to \$3.25; in 1879, to \$2.75; in 1881, to \$2.50; in 1882, to \$2.25; in 1884, to \$2.00; in 1885, to \$1.75; in 1890, to \$1.50; in 1893, five days prior to the passage of the order in the City Council upon which this petition is issued, to \$1.35. The above prices are net. It sells gas to the city of Cambridge and to Harvard College for \$1.30. The company has an apparent surplus of \$304,-551.71, of which, after payment of the last dividend, \$62,000 was invested in notes or in the bank. The rest of this surplus is divided between plant, supplies on hand, and outstanding accounts.

The company makes coal gas, and its works are in good condition. It was stated by the superintendent of the company, that expenditures would be required before long for additional coal sheds, a new purifying plant, a new gas holder, and replacing old mains with new, and laying new ones. There is no doubt but that a gas company in such a community as Cambridge will always find it necessary to spend money for new construction, besides providing for ordinary depreciation on its old plant and mains. It is to such new construction that the larger part of the surplus accumulated in the past by this company has gone; and the future may reasonably be expected to show the same necessity for enlarged plant and mains that the past has.

The company seems to have been managed, since its foundation, with ability and economy, and the constant reductions in the price of gas indicate that the directors have appreciated their obligations to the public. For the last three months of the year ending January 1, 1894, the rate of \$1.35 per thousand feet prevailed, and for this year there was a surplus, after the payment of the dividends, of \$14,483.21.

The company's annual rate of increase in output has been for some years about 6,000,000 feet. During the three months ending April 1, 1894, the output was increased at the same rate. The reduction in price to \$1.35, in ordinary times, might reasonably have been expected to increase the

output above this. That it did not, during these months, is doubtless due to the present depression in trade, as an examination of other companies in this vicinity showed in the face of a substantial reduction in price an actual decrease in output.

The experience of the current year goes to show that there will not be an increase in sales sufficient to compensate for the last reduction in price, and that the net earnings of the company will be so much less than last year as to nearly, if not quite, wipe out the surplus then shown.

When an investigation of a company's affairs has shown that quite a large amount of stock has been issued to its stockholders without being paid for in cash, it has seemed to be just that in such a case the dividend rate should be reduced. In a recent decision, when this fact was discovered, the Board said: "If the conservative policy of putting earnings into plant, without an increase of the capital stock, had been adopted, the company would have had to-day a real surplus, which would have been at once a strength to it and a benefit to its consumers."

In the case of the Cambridge company there has been no "stock watering," nor capitalizing of its earnings; the company has been well managed, and the stockholders have a property for which they have, within five years, refused twice the par value of the stock.

It seems fair that there should be a different consideration of the case of the Cambridge company than was had in the case of the company referred to in the decision quoted above, for this Board should recognize that a policy of thrift must be encouraged. The community gains, by such a course, in a constantly lowering scale of prices, and the stockholders should, under the circumstances, expect a substantial return from their investment. Accumulated earnings should not themselves earn large dividends, but they may justly be used to maintain a liberal return upon the original capital, and at the same time to give the public the benefit of lowering prices.



It does not seem that the price of \$1.35 will, under the existing condition of trade, more than provide for necessary extensions and a proper return on the capital invested, and the Board considers it unwise to recommend a reduction from this price until the effects of the recent reduction be more definitely ascertained than is now possible.

#### HAVERHILL PETITION.

This was an application by John A. Gale and others, customers of the Haverhill Gas Light Company, for a reduction in the price of gas supplied by that company.

The Haverhill Gas Light Company was organized in 1853, with a capital stock of \$45,000; nine hundred shares, par value \$50 a share. This capital was, in 1858, increased to \$50,000, and in 1871 to \$75,000. It was all paid up in cash. Haverhill has grown very rapidly; the population in 1860 was 9,995; in 1870, 13,092; in 1880, 18,472.

The Gas Light Company has, since 1871, supplied this increasing population without any increase of capital stock, using its earnings to provide the necessary plant and mains, paying out between January 1, 1887, and January 1, 1894, —

For laying pipes and mains . . . . .	\$73,796 56
“ constructing new holder . . . . .	52,026 18
“ constructing water-gas plant . . . . .	29,756 78
“ land . . . . .	7,500 00
	<hr/>
	\$163,079 52

or an average of over \$23,000 a year.

It is by such expenditure upon plant, without an increase of capital, that the consumers of to-day are enabled to purchase gas at the present rate, \$1.40 per thousand feet.

The consumer for the time being of any well managed quasi-public corporation gets advantages from the payments made to the company by the consumers of the past. The consumers of the future should therefore be regarded by a board of control, and enough should be paid by the present consumers to provide for the natural growth of the com-

munity. Everything which the company under discussion has taken in the past from its customers, except the cost of manufacture, including regular dividends upon its capital, is to-day existent, and used for the benefit of its consumers. The stockholders, from all this increase, receive only a practical guaranty of a ten per cent dividend. It was admitted at the hearings, that the amount paid out in dividends was moderate, and should not be lessened. The beneficial operation of this accumulation of earnings to the consumer is shown by the fact that in 1855 gas in Haverhill was sold for \$4 per thousand feet, and that to-day, by gradual reductions, it is sold at \$1.40.

Before November, 1891, the company manufactured coal gas; it then made a mixed gas until May, 1893; since then it has manufactured water gas.

In the year ending June 30, 1882, 15,766,100 cubic feet of gas were sold for \$2.30 a thousand, and in the year ending June 30, 1893, 59,731,100 cubic feet at \$1.40. These reductions from 1882 to 1889, took place at intervals of two years, or less. There has been no reduction since the last date. One large consumer has, since 1887, paid \$1.25 per thousand feet, and the city, for the last fiscal year, paid \$5,275.77 for 4,120,100 cubic feet of gas. On January 1, 1888, there were 1647 meters, and January 1, 1894, 2981 meters.

It is apparent, from the above statements, that the community has been well served by this company, and its honorable record calls for great commendation. The only question before this Board is whether the company is in a position to give its present consumers a further reduction in price. On September seventh its capital was \$75,000; it owed \$41,669.04, and it had an apparent surplus of \$131,929.77; its assets were \$248,598.81; of all these assets only about \$22,000 were quick. Its net income above dividend and expenses has, since the last reduction, steadily increased, and the last fiscal year showed that its consumers were that year paying for gas an amount which exceeded, by a considerable sum, the average expenditures upon construction

noted above. In other words, the time seemed to have arrived when the company, pursuing the same policy that it has in the past, could make a reduction in the price of its gas.

Therefore the Board recommended that on and after July 1, 1894, the net price charged by the Haverhill Gas Light Company for gas should not exceed \$1.30 per thousand feet.

#### MALDEN PETITION.

This was an application by customers of the Malden Electric Company, in Melrose, asking for an improvement in quality and a reduction in price of electric light.

This is the first petition presented to the Board respecting the price and quality of electric light, and in view of the comparatively novel character of the business, the meagreness of reliable and pertinent data, the generally unsettled condition of prices among the various companies and the lack of recognized standards of efficiency of service, it presents many and peculiar difficulties.

As is usual in such cases, but little evidence was presented by the petitioners to show at what price the company might fairly be required to supply. It was understood, however, that an exhaustive examination of the physical and financial condition of the company, as well as its history, would be made by the Board, and that such prices would be established as this study of its affairs should reveal to be equitable. Every facility for this purpose was furnished by the officers of the company who promptly placed at the disposal of the Board all its accounts and records.

The Malden Electric Light Company was organized in 1886 and incorporated under the laws of the State of Maine with a capital of \$30,000. It built and operated a small plant, located in Malden, for the supply of electric light in Malden and Medford. On February 15, 1888, a partnership was formed, known as the Malden Construction Company, for the purpose of developing the business of furnishing electric light and power in the city of Malden and surrounding



towns, and of constructing and equipping the necessary plant for carrying on such business. In January, prior to the organization of this Construction Company, its members had succeeded to the ownership and business of the Electric Light Company, which then became a part of the partnership property. The same people, on February 21, 1888, organized the Malden Electric Company, which was chartered under the laws of this Commonwealth on March 12, 1888. The corporation against which this petition is directed, the Malden Electric Light Company and the Malden Construction Company, were practically one and the same thing and under the same management until December, 1888, when the Malden Construction Company, into which the Malden Electric Light Company had been merged, sold out to the present company, the directors of the Malden Construction Company and Electric Light Company becoming its directors. In the assets turned over by the Malden Construction Company were licenses, franchises, etc., amounting to \$50,000, and for these about one fifth of the total amount of stock and bonds of the present company was issued.

The company has supplied lights, both arc and incandescent, public and commercial, in the cities of Malden, Medford, Everett, and in the town of Melrose. No complaint has been made respecting the quality or price of the street lights. It is expected that these lights were contracted for by the respective towns, which it is believed that they should disturb. It was at a hearing held by the company, that the complaint was made to which the complaint is now directed, in many places of inferior quality the company to deliver at the normal amount of energy required by the lamps. However, that its attention was called for the first time by the complaint that the remedy could and should be applied to these lamps their normal

candle power has since been adopted, and the Board understands from the petitioners that the difficulty no longer exists. No order, therefore, seems to be necessary respecting this portion of the petition.

The commercial incandescent lights are supplied in part upon the contract system and in part by meter, and the petitioners urged a reduction in prices for both these classes. With respect to prices upon the contract system, the Board does not see its way clear to interfere. The company operates its station from dark to daylight. While some of the circuits are so constructed that lights upon them can be extinguished at the will of the company, in accordance with its contracts, yet such an arrangement is commercially practicable with but a small portion of them, and a large number at the same nominal rate are used at the option of the consumer during the entire night. No fixed or necessary relation seems to exist between the rate and the service rendered, without assuming the correctness of a theory in regard to the time of burning, which experience has shown to be unsound. This method of supplying light is so inequitable, as between the company and its consumers, or between the consumers themselves, is so largely dependent upon the care and watchfulness of the consumer, and so liable to abuse, that it can be at best only a temporary arrangement. Where business is transacted in this manner no standard price can be of value. It is fully understood that consumers upon the contract system may at their own option purchase their lights by meter. The Board has endeavored to establish the lowest practicable meter rate, and no contract rates which the Board could approve would be more beneficial to the consumers. If lights upon the contract system are supplied at a less rate than that fixed by meter, such rate will be inequitable toward other consumers and against the general interest. If higher than the meter rate, the consumer will have his remedy in the adoption of the meter system.

Since the purchase of its plant in December, 1888, the business of the company seems to have been economically

managed. Its stock has been issued only for actual cash, which has been invested in the extension of its plant. It is considered suitably equipped for rendering satisfactory service throughout the territory which it occupies. In considering the question of price, the Board has been much embarrassed by the widely varying rates charged by the company for its different kinds of service. An electric lighting company supplies primarily electrical energy or power. This energy, under certain conditions, reappears as light, but the real thing which is sold and measured is power. The same quantity of energy is equally costly, whether expended in an arc lamp upon the street or an incandescent lamp in a dwelling. If this principle has been recognized at all by the management of this company, it has not been adhered to in the contracts heretofore made. The price charged for commercial incandescent lights by meter is not far from three times as great as that charged for the same amount of energy supplied to the towns for street lighting purposes. This condition is, however, by no means peculiar to the company under consideration. A somewhat similar one doubtless prevails throughout the State, the rates for public lights in this case being but little, if any, higher than those which exist generally. In this case, these rates afford the company no fair margin for profit. While this condition is not in accord with a sound business policy and cannot much longer continue, it nevertheless may be for the present a necessary condition of the business and one which the Board is compelled to recognize, though without approval. But the public contracts are already made. The petitioners ask no disturbance of them, and as they are the voluntary acts of the parties interested, such disturbance, if within the power of the Board, would probably be neither desirable nor expedient.

The company has paid large dividends from the beginning and it has charged off nothing for depreciation. To a fair cost for generating and distributing the electrical energy, including cost of management, taxes and incidentals, must

be added the important item of depreciation of plant. This, in the electric lighting business, has been necessarily large, due to the advance of the art itself and not to carelessness or mistakes on the part of the management. The policy of paying out in dividends the money which should have been used to meet depreciation should at once be abandoned by the company, and the inequalities of prices to customers should be corrected.

Although the petition was from customers in Melrose, and their contention was principally respecting the lights in that town, it seemed necessary that the price fixed should be applicable through the whole territory within the company's jurisdiction.

The Board recommended that from and after the first day of July the net rate charged by the Malden Electric Company for electric lighting should not exceed twenty cents per thousand watt hours, if paid on or before the twenty-fifth day of the month in which the bill is presented. This rate is approximately equivalent to one cent per lamp hour.

Soon after this decision was announced, the company filed its petition under Chapter 350 of the Acts of 1888, the provisions in that Act having been extended to electric light companies by Chapter 327 of the Acts of 1894, for a revision by the Board of its action, particularly as to the twenty-five days allowed for payment of bills at the net rate.

A public hearing was given upon this petition in Melrose, at which no opposition appeared. Some of those who at the former hearing had earnestly sought the reduction in price favored the company's request.

It appeared that some hardship might come to the company, to combine the large reduction made in the price with the late date of collection, and the Board therefore modified its recommendation by changing the date from the twenty-fifth to the fifteenth day of the month. The recommendation as thus modified was adopted by the company.

## WORCESTER PETITION.

This was an application by the Mayor of the city of Worcester, pursuant to a vote of the City Council, against the Worcester Gas Light Company, for a reduction in price and an improvement in the quality of its gas. A public hearing was given in Worcester, at which the city government and the company were represented by counsel.

In 1887 action was taken upon a similar petition against this company, signed by a large number of private consumers. In deciding that application the Board not only recommended a reduction in price, but, reviewing at some length the company's history and physical condition, expressed the opinion that the interests of the consumers and stockholders demanded the adoption of a more liberal policy and the expenditure of a large sum of money in the alteration of the company's plant.

Not only was the recommendation about price immediately adopted, but a new policy was inaugurated and has been continued, fully in line with the spirit of that report. A comprehensive plan of reconstruction and improvement was begun and has been steadily pursued, with the result that the cost of manufacturing has been appreciably reduced, at the same time that the quality of the light and of general service has been very much advanced. This work has called for extraordinary outlay, more than \$350,000 having been already expended. Most of this has been paid out of income, partly through a reduction in the rate of dividend, and the remainder from loans, which now somewhat exceed \$100,000.

Following upon this change of policy, and largely aiding to make it possible, was an extraordinary increase in the sales of gas, which have gone from about eighty millions in 1887 to nearly one hundred and fifty millions in 1893.

These facts, as well as those that follow, had an important bearing in considering whether the time had arrived when the company might fairly be required to again reduce its price.



Besides providing for the extinction of the present indebtedness within a reasonable time, further expenditure will be necessary upon both the generating and distributing portions of the plant. Additional apparatus must be installed at the works, and many of the mains must be increased in size and others extended into new territory.

Provision for all this must always be made either out of income or from new capital. In this case the Board is satisfied that it will serve the public interest best to avoid an issue of new stock. As has been stated by the Board in a former case, "extraordinary demands for extensions may perhaps be met by the issue of new capital, but ordinary demands, which a progressive management desires and is bound to meet, may fairly be provided for out of income, when the price of gas is not made so high as to be burdensome. This is the course which has been pursued for a long term of years by the best managed companies in this State — by those in which the prices to-day are the lowest — and has probably contributed more than any other single factor to make those low prices a possibility."

If all proper demands can be met and the price of gas at the same time reduced, substantial advantage will accrue to the company as well as to the public. After an examination of the plant with special reference to its capacity and efficiency, and a study of the company's recent expenditures and income, it has seemed clear that the demand for extraordinary outlay in the next few years will be much less than in those just past, and there is every reason to believe that the output will equal or exceed that of to-day.

It must not be overlooked in this connection that but a few weeks before this petition was brought the company had of its own accord reduced its price. These facts seemed to justify the demand for a reduction in price, and at the same time made it imperative that the reduction should not be large.

Although the application contained a request for an improvement in quality, it was stated at the hearing that the

representatives of the city had no complaint to make in this direction, and that, so far as they were aware, the quality was satisfactory. No other persons appeared at the hearing to complain of the company in this respect, and no complaint has reached the Board. It is understood that the works will soon be equipped with all modern appliances, ample in size and suitable in every way for manufacturing the best gas known to the art. For these reasons the Board considered it unnecessary to act upon that part of the petition.

The Board recommended that the net price charged for gas supplied by the Worcester Gas Light Company, from and after the first day of November, should not exceed one dollar and twenty-five cents per thousand feet.

This recommendation was promptly adopted by the company.

#### WAKEFIELD PETITION.

This was an application by the Municipal Light Board of the town of Wakefield, for the consent of this Board to the following prices for gas and electricity, which it was admitted by the petitioner were less than the cost computed in accordance with the provisions of Section 10, Chapter 370 of the Acts of 1891.

“For incandescent lights by meter, one cent per 16 candle-power lamp hour, renewals of lamps to be supplied at cost. Incandescent lights by contract, or, where there is no meter, as follows :

For one 16 candle-power lamp	.	.	.	\$1 00 per month
“ 20 candle-power lamp	.	.	.	1 25 per month
“ 25 candle-power lamp	.	.	.	1 50 per month
“ 32 candle-power lamp	.	.	.	2 00 per month

and if the town shall run an all-night circuit the contract lamps must be turned out before twelve o'clock, or extra charge will be made.

Where the bill for light for a single month, as registered by meter, is less than \$1, a minimum charge of \$1 shall be made for that month.

For electricity for power, prices are as follows :

1/8 H. P.	.	.	per month	\$2 50;	per year	\$ 25 00
1	"	.	"	12 00;	"	120 00
3	"	.	"	25 00;	"	250 00
5	"	.	"	30 00;	"	350 00
7	"	.	"	40 00;	"	450 00
10	"	.	"	50 00;	"	550 00
15	"	.	"	70 00;	"	800 00
20	"	.	"	80 00;	"	900 00
25	"	.	"	95 00;	"	1100 00

For prices of gas, \$2 per thousand feet for lighting purposes, with a discount of ten per cent if paid before the fifteenth day of the month in which the bill is rendered, and \$1.60 net per thousand, if used for fuel through a separate meter."

At the public hearing given upon this application at the town hall in Wakefield, there was no opposition to the application. It appeared also that this schedule had been formally acted upon and approved at a regularly called meeting of the town, after a full explanation of the reasons therefor. In view of these facts, the Board gave its consent to the prices named.

#### APPROVAL OF STOCK AND BOND ISSUES.

The work of the Board for the past year has been greatly increased by the duties imposed by Chapters 450 and 472 of the Acts of 1894, which prohibit all issues of stock or bonds by gas or electric lighting companies unless the same are approved by the Board. Chapter 450 went into effect on July 5, and Chapter 472 on July 14. Under these acts fifteen applications have been made for the approval of securities, amounting to \$2,554,300.

Pursuant to the requirement for a public hearing which seemed to be contained in the act, the following rule was adopted by the Board and sent to all the companies under its supervision :

**VOTED,** That all applications under Chapter 450 of the Acts of 1894 for approval by the Board of an issue of stock or bonds shall be by petition, addressed to the Board in the name of the company by a majority of the directors or by such officer as the directors may authorize. Such petition shall contain a statement of the date or dates when the proposed issue was authorized, the amount of money which the company desires to raise thereby, and, as particularly as may be done, the disposition to be made of the proceeds of the new stock or bonds. The petition must be accompanied by a certificate, duly attested by the clerk of the corporation, containing an abstract of so much of the records of the stockholders and directors as relates to said issue.

Upon such petition a public hearing will be ordered and notice of the same given by publication in one or more newspapers, as the Board shall designate; the expense of such notice to be borne by the petitioner.

Notices of the hearings have been inserted in papers in the city or town where the petitioner was engaged in business, but the lack of public interest in these applications has been particularly marked, and instances are rare in which the hearings have received attention either from minority stockholders or local authorities.

Public attention was directed so strongly to companies in active operation at the time of the passage of these bills, that promoters of some of the new companies at first assumed that such concerns were not included in their provisions. This position was abandoned, however, as to Chapter 450, after a careful reading of the act, and several applications have been made by corporations not at the time engaged in business. It was also claimed that the law did not apply to cases where the votes to issue had been passed before the law went into effect; especially, if a part of the stock had been sold and issued, that it did not apply to the unsold portion of the amount voted. The language of the statute, however, is that "companies shall hereafter *issue* only such amounts" as the Board may approve, and these words are obviously intended to vest in the Board jurisdiction over all securities not



actually issued, whatever other action may have been taken about them.

The most numerous and perhaps the most important cases are those of corporations already in operation, and it is in relation to these that the most serious differences have arisen between the Board and the representatives of the companies relative to the extent of the power which the act confers and the policy proper to be pursued under it. It was conceded to be the duty of the Board to determine whether the amount asked for was fair and reasonable for the objects stated in the petition, but it was claimed and strongly urged that the Board had no right under such application to investigate the company's history or condition or to consider the relation of its assets to the securities already outstanding.

If this contention be correct, it must follow that, although the amount of stock or bonds already issued might be, through excessive watering, double the amount reasonably requisite for the purposes of the corporation, and the company's income ample to pay a fair dividend and to provide within a reasonable time for the objects for which it was desired to issue new stock, yet that no one of these facts, nor all of them together, could be given any weight in determining whether the new issue of stock, or any portion of it, was fairly needed. In the opinion of the Board such a construction is not consistent either with the letter or the spirit of the act. In the language of the statute, the Board is to determine "upon investigation" the amount "reasonably necessary for the purposes for which such issue has been authorized." The purposes are declared to be those for which the company is authorized to issue stock. Authorization to issue stock proceeds from the Legislature, which declares the purposes of the corporation through its charter. The word "authorization" is frequently used to describe the vote of the stockholders under which the issue is made, but this is believed to be an accommodative rather than a strict application of the term. However that may be, no restriction is placed upon the character

or extent of the investigation, and ample powers in this direction had previously been conferred upon the Board.

Some light is thrown upon the question as to the correct construction by the report of the Recess Committee of 1893, which, in proposing this bill, stated its object to be to confine the amount issued to that "reasonably necessary for the purposes authorized by the Legislature." This language seems to imply that the intention of the statute is not to restrict the investigation of the Board or to bind its action by the vote of the stockholders, but only by what is fair and reasonable under all the conditions as they exist. If this construction be not the necessary nor the only plausible one, it seems to the Board the only one consistent with a sound public policy and in harmony with the objects expressly declared by the committee which reported the act, which the Legislature adopted without any essential modification whatever; and the Board feels it to be its duty to pursue this policy of interpretation until the Legislature shall see fit to more explicitly indicate a different intent. It is not unfair to assume that the Legislature expected that the Board, in administering this law, would be governed by a policy in harmony with those conservative views concerning the relation of capital to plant so frequently indicated in its published reports.

These acts vest in the Board extraordinary powers, whose very possession impels to caution and conservatism in their exercise. So far as may properly be done, it is the duty of the Board to encourage and assist investments made for the preformance of a needed public service, rather than to embarrass or injure them. The interests of the public and the stockholders alike are best conserved by a policy which will give permanency and security to the capital thus employed, and thereby make such a property an investment rather than a speculative one.

The act, and the purposes which underlie it, imply no hostility to corporate properties, and it is the duty of the Board, in administering it, to conserve, so far as it may, the interests of both the stockholder and the public. To

more effectually secure this end, the Board is required by the act to place in writing, for the benefit of the public the grounds upon which its decisions are based.

The reasons for the decisions already made and the votes adopted upon applications under the statute follow.

#### PETITION OF THE WALTHAM GAS LIGHT COMPANY.

This was an application by the Waltham Gas Light Company for permission to issue bonds to the amount of \$20,000.

From the testimony at the hearing and from an examination of the records and accounts of the company, it appears that in the year 1884 said company constructed at its works a gas holder at a fair cost of about \$25,000; that \$20,000 of this expense was provided for by an issue of bonds of the corporation dated Sept. 1, 1884, and payable in ten years from date with interest at five per cent per annum; that no portion of said bonds has been paid and the entire amount is now outstanding; that the gas holder is located at the works of said company and is now in good condition and daily use.

In the opinion of the Board, in view of the expenditures out of income for improvements and additions to its plant since the bonds were issued in 1884, the corporation is not now in such financial condition that it ought to be required to pay the bonds referred to in cash at their maturity.

The following is therefore adopted:—

On the petition of the Waltham Gas Light Company, by a majority of the directors of said corporation, for approval of an issue of bonds to the amount of \$20,000, as authorized by the vote of said directors, to run for a term of ten years from the first day of September, 1894, for the purpose of refunding a like amount of bonds issued September 1, 1884, and maturing on the said first day of September, after public notice and hearing, it appearing that said company has complied with the law relating to such application, and that such amount is reasonably requisite for the purpose for which such issue of bonds has been authorized,

*Ordered*, That the Board hereby approves of the issue by the Waltham Gas Light Company of bonds to an amount not exceeding \$20,000, payable in not exceeding ten years from the first day of September, 1894, and bearing interest at a rate not exceeding five per cent per annum; the said bonds and the proceeds thereof to be used for the purpose of refunding an equal amount of bonds, dated September 1, 1884, and payable on September 1, 1894, and for no other purpose.

#### PETITION OF THE WESTFIELD GAS LIGHT COMPANY.

This was an application by the Westfield Gas Light Company for approval of an issue of new capital stock to the amount of \$21,000.

This was the second application of this company for permission to issue these shares of stock. Notice of the hearing upon this petition was duly advertised, but no persons appeared in opposition.

The former application was filed on July 26, 1894, was heard on August 21, and a vote approving of the issue was passed by the Board on September 11. The vote of the corporation, pursuant to which the issue approved by the Board on September 11 was to be made, was passed by the stockholders January 28, 1891. When the directors essayed to offer to the stockholders these new shares, in accordance with the requirements of Chapter 472 of the Acts of 1894, it appeared to them that there were serious questions as to what persons were entitled to take the shares. They determined, accordingly, to make no issue of stock under the vote of 1891, and at a meeting duly called and held on the twenty-sixth day of October, 1894, the stockholders rescinded the vote to increase the stock passed January 28, 1891, and voted again to issue 210 shares and directed that the proceeds of the same be applied to the payment of the debts of the company. The second application to this Board was pursuant to this vote.



more effectually secure this end, the Board is required by the act to place in writing, for the benefit of the public the grounds upon which its decisions are based.

The reasons for the decisions already made and the votes adopted upon applications under the statute follow.

#### PETITION OF THE WALTHAM GAS LIGHT COMPANY.

This was an application by the Waltham Gas Light Company for permission to issue bonds to the amount of \$20,000.

From the testimony at the hearing and from an examination of the records and accounts of the company, it appears that in the year 1884 said company constructed at its works a gas holder at a fair cost of about \$25,000; that \$20,000 of this expense was provided for by an issue of bonds of the corporation dated Sept. 1, 1884, and payable in ten years from date with interest at five per cent per annum; that no portion of said bonds has been paid and the entire amount is now outstanding; that the gas holder is located at the works of said company and is now in good condition and daily use.

In the opinion of the Board, in view of the expenditures out of income for improvements and additions to its plant since the bonds were issued in 1884, the corporation is not now in such financial condition that it ought to be required to pay the bonds referred to in cash at their maturity.

The following is therefore adopted:—

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*Ordered*, That the Board hereby approves of the issue by the Waltham Gas Light Company of bonds to an amount not exceeding \$20,000, payable in not exceeding ten years from the first day of September, 1894, and bearing interest at a rate not exceeding five per cent per annum; the said bonds and the proceeds thereof to be used for the purpose of refunding an equal amount of bonds, dated September 1, 1884, and payable on September 1, 1894, and for no other purpose.

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The former application was filed on July 26, 1894, was heard on August 21, and a vote approving of the issue was passed by the Board on September 11. The vote of the corporation, pursuant to which the issue approved by the Board on September 11 was to be made, was passed by the stockholders January 28, 1891. When the directors essayed to offer to the stockholders these new shares, in accordance with the requirements of Chapter 472 of the Acts of 1894, it appeared to them that there were serious questions as to what persons were entitled to take the shares. They determined, accordingly, to make no issue of stock under the vote of 1891, and at a meeting duly called and held on the twenty-sixth day of October, 1894, the stockholders rescinded the vote to increase the stock passed January 28, 1891, and voted again to issue 210 shares and directed that the proceeds of the same be applied to the payment of the debts of the company. The second application to this Board was pursuant to this vote.

The Board found upon investigation that no shares were issued under the former vote of the corporation prior to the time when it was rescinded, and that the same facts existed which were described in the reasons for the former decision, as follows : —

“ The company has now outstanding stock to the amount of \$54,000, and a floating indebtedness of about \$46,000, principally upon its notes. This indebtedness is the result of the acquisition by the company of an electric light plant, and of the expenditure of about \$31,000 in the improvement and extension of its gas plant since November, 1891. The Board is satisfied that for this expenditure the company has received a full and fair equivalent; that if this stock is issued, as prayed for, the fair structural value of the company's plant will exceed the entire amount of stock and floating debt outstanding; that the fair structural value of the electric plant, all of which has been acquired since the present stock was issued, is of itself greater than the proposed issue of stock.

“ The application is not for leave to issue capital to the entire amount of the debt, but for a portion only, and it is understood to be the policy of the company to provide out of its revenue for the gradual payment of the balance.”

It seemed to the Board, therefore, that with a due regard to both stockholders and consumers under all the conditions, the issue of the 210 shares, as prayed for, was reasonably requisite for the purpose of the corporation, and that the Board was warranted in approving the same. The following was therefore adopted : —

On the application of the Westfield Gas Light Company for permission to issue 210 shares of new capital stock of the par value of \$100 each, for the purposes set forth in said application, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that the amount of stock, as prayed for, is reasonably requisite for the purpose for which such issue of stock has been authorized, and it further appearing that all votes passed by the stockholders and directors of said corporation relative to the issue of stock, which was approved by this Board on the eleventh day of September,

1894, had been rescinded, and that no shares of stock had been issued pursuant to such votes, it is

*Ordered*, That the Board hereby approves of the issue by the Westfield Gas Light Company of 210 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be used for the purpose of paying a part of the present floating debt of said corporation, and for no other purpose. That this approval is not for the issue of shares in addition to the two hundred and ten shares heretofore approved, but is in lieu thereof.

And the said company having also prayed the Board to determine the price or rate at which said shares shall be offered proportionately to the stockholders of said corporation, pursuant to Chapter 472 of the Acts of 1894, it is

*Ordered and determined* by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at \$130 per share.

And if any shares of said stock shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further

*Ordered*, That all such shares shall be offered for sale at some suitable place in the city of Springfield, and that notice of the time and place of said sale shall be published in the *Boston Daily Advertiser*, the *Springfield Daily Republican* and the *Springfield Daily Union*.

#### PETITION OF THE MILFORD ELECTRIC LIGHT AND POWER COMPANY.

This was an application by the Milford Electric Light and Power Company, under Chapter 450, Acts of 1894, for approval of an issue of bonds to the amount of \$35,000.

It appeared from the records of the company that it was incorporated in 1886 with a capital of \$30,000, which was subsequently increased to \$60,000 by special act of the Legislature. Of this amount of stock 400 shares were issued,



and the proceeds, \$40,000, invested in plant. Besides this amount, the company, for the extension and development of the plant, had expended practically all its profits, and in addition \$24,500, covered by promissory notes endorsed by the directors. For the purpose of funding these notes, the Board believed it was warranted in approving the issue of bonds to the amount and description set forth above.

The following was therefore adopted : —

On the petition of the Milford Electric Light and Power Company, by its treasurer thereunto duly authorized, for approval of an issue of bonds, as voted by the stockholders of said corporation on the seventeenth day of February, A. D. 1894, to run for a term of twenty years from the first day of March, 1894, for the purpose of funding the outstanding liabilities of said corporation, after public notice and hearing, it appearing that said company has complied with the law relating to such application, and that the amount hereinafter named is reasonably requisite for the purpose for which such issue of bonds is authorized,

*Ordered*, That the Board hereby approves of the issue by the Milford Electric Light and Power Company, at not less than par and accrued interest, in conformity with all the requirements of law relating thereto, of mortgage bonds to an amount not exceeding \$24,500, payable in not exceeding twenty years from the first day of March, 1894, and bearing interest at a rate not exceeding six per cent per annum ; said bonds and the proceeds thereof to be used for the purpose of funding and cancelling outstanding promissory notes of said corporation, and for no other purpose.

#### PETITION OF THE BOSTON ELECTRIC LIGHT COMPANY.

This was an application by the Boston Electric Light Company for approval by the Board of an issue of bonds to the amount of \$900,000. This amount was intended as a part of an issue of \$1,250,000, all of which has been voted by the corporation. The objects stated in the petition of the

company, to which the proceeds of the bonds were to be devoted were, first, the amount of \$360,000 for the purpose of constructing underground conduits and placing wires therein; second, the amount of \$300,000 for the refunding of existing mortgage bonds; third, the amount of \$240,000 for the payment of floating indebtedness.

The placing of a large part of the wires of the company under ground is required by the provisions of Chapter 454, Acts of 1894. An area had been designated under the statute by the Commissioner of Wires, within all of which the overhead wires were to be removed before the first of January, 1895. This district is at a distance from the company's stations, and it desired to place its lines between them and the district named under ground at the same time. Much of this work was already completed. The amount asked for this object was intended to cover the cost of the work then in progress and that which it may be necessary to do in the spring of 1895. From an examination of the plans and estimates for the work, the Board was satisfied that the company was asking for a reasonable amount for the work proposed. It will probably be about one half the total amount required under the law.

The face value of the bonds now outstanding is \$300,000. They mature in 1908 and carry interest at six per cent per annum. An issue of the same amount is asked for to refund these, the interest on the new bonds is to be at five per cent and the cost of refunding is to be paid out of the company's income. The proceeds of these bonds was originally invested in the company's plant, and the refunding of them may properly be approved by the Board.

As to the third object named above, the duty of the Board seemed to be equally clear. After an investigation of the company's accounts and condition, the Board was not satisfied that the present plant, estimated at its fair structural value, would equal the existing capital stock and bonds. At an early stage in the hearing, the weight to be given to this consideration was indicated, and every opportunity offered to

the company to show that the growth of its property had kept pace with the increase of its capital. For reasons presumably satisfactory to itself it did not establish this fact. Floating debt, representing the cost of new plant needed to take the place of that which had been worn out and useless, is essentially a part of the expense of carrying on the business and should be provided for, if possible, out of earnings. The profits of the company have been, and are likely to continue, ample to pay a fair dividend and to extinguish this debt. Under such conditions the Board does not believe that the interests of the company require that the debt be funded by the issue of bonds as requested. Capital stock has no claims upon the earnings precedent to those of creditors, and not to be governed by this fact in the application of earnings is to endanger the well-being of the stock itself. If, for the early removal of this indebtedness, it shall be deemed advisable to temporarily reduce the present dividends, such a course will be likely to add to the ultimate value of the stock.

For the foregoing reasons, the following was adopted by the Board:—

On the petition of the Boston Electric Light Company, by its president and treasurer thereunto duly authorized, for the approval of an issue of bonds to the amount of \$900,000, pursuant to the vote of the stockholders of said corporation on the fourteenth day of August, 1894, to run for a term of thirty years from the date thereof, for the purpose of funding its floating debt, of refunding its outstanding mortgage bonds, and to pay the expenses of placing its wires underground, after public notice and hearing, it appearing that said company has complied with the law relating to such application, and that such amount as is hereinafter approved is reasonably requisite for the purposes for which such issue of bonds is authorized,

*Ordered*, That the Board hereby approves of the issue by the Boston Electric Light Company, at not less than par and accrued interest, in conformity with all the require-

ments of law relating thereto, of mortgage bonds to an amount not exceeding \$660,000, payable in not exceeding thirty years from the date thereof, and bearing interest at a rate not exceeding five per cent per annum, said bonds and the proceeds thereof to be applied to the following purposes and to no other, to wit, bonds to the amount of \$300,000, or the proceeds thereof are to be applied to the refunding and cancelling of an equal amount, bond for bond, of the first mortgage bonds of said company now outstanding, and the proceeds of the remaining bonds to the amount of \$360,000, or so much of said amount as may be necessary, are to be applied to the payment of liabilities now or hereafter incurred for the construction of underground conduits, and placing therein the wires of said company.

*Ordered*, further, That the Board declines to approve an issue of bonds for funding the floating debt referred to in said petition.

#### PETITION OF THE GRAFTON ELECTRIC COMPANY.

This was an application for approval by the Board of an issue by the Grafton Electric Company of capital stock to the amount of ten thousand dollars (\$10,000).

It appears that this corporation did not then own or operate an electric light plant, but that it had been duly organized and received its charter on the eighth day of October, 1894. The purpose of the corporation is declared to be the generating, distributing and selling of electricity for lighting, heating and power.

It has acquired a lease for the term of ten years, with the privilege of renewal for a similar term, of land and water power in the town of Grafton, and has declared its intention of supplying that town and its inhabitants with electric light. It further appeared that it had received authority from the selectmen for the location of its poles and wires.

Attached to the petition was a schedule describing the plant which it was proposed to establish, and showing how



the proceeds of the stock were to be applied. All the stock asked for has been subscribed and is to be paid for in cash.

The following was therefore adopted by the Board : —

On the application of the Grafton Electric Company for the approval of an issue of one hundred shares of new capital stock of the par value of one hundred dollars (\$100) each, for the purposes set forth in said application, after public notice and hearing, it appearing that said company has complied with the law relating to such applications and that the amount of stock, as prayed for, is reasonably requisite for the purpose for which such issue of stock has been authorized, it is

*Ordered*, That the Board hereby approves of the issue by the Grafton Electric Company of one hundred shares of new capital stock of the par value of \$100 each, in conformity with all the requirements of law relating thereto, the proceeds thereof to be used for the establishment of an electric lighting and power plant in the town of Grafton, substantially as set forth in the schedule attached to said application, and for no other purpose.

#### PETITION OF THE ATTLEBOROUGH STEAM AND ELECTRIC COMPANY.

This was an application for approval by the Board of the issue by the Attleborough Steam and Electric Company of new capital stock to the amount of \$65,000.

This company received its charter under the general law, on October 26, A. D. 1894. It is incorporated for the purpose of supplying electric light and power in the towns of Attleborough, North Attleborough and Wrentham, and the transaction of certain other business which may be incidental thereto. It does not yet operate an electric plant, and has issued no certificates of stock.

It appeared from the petition that the stock was to be issued directly or indirectly for the purchase of the property formerly belonging to the North Attleborough Steam and Electric Company. This company's plant was damaged by fire

in the early part of the year, and soon after passed by foreclosure of mortgage into the hands of a representative of the bondholders, by whom it has been rebuilt and operated. All the money collected for insurance, and about \$10,000 additional, borrowed upon a mortgage, has been expended upon the plant.

From the returns of the North Attleborough Company, filed in this office, it appears that the plant had cost, up to the time of the fire, about \$140,000. From an appraisal of the property in its present condition, made on behalf of the Board, it appeared that the fair structural value exceeded by more than \$10,000 the amount of stock named in the petition. A schedule of this property was filed at the hearing.

For these reasons the following was adopted by the Board : On the application of the Attleborough Steam and Electric Company for the approval of an issue of new stock to the amount of \$65,000 for the object named in said application, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that the amount of stock, as prayed for, is reasonably requisite for the purpose for which such issue of stock has been authorized,

*Ordered*, That the Board hereby approves of the issue by the Attleborough Steam and Electric Company of six hundred and fifty shares of new capital stock of the par value of one hundred dollars each, in conformity with all the requirements of law relating thereto, the said stock, or the proceeds thereof, to be applied to the following purposes and to no other, to wit, six hundred and forty-seven shares to the purchase of all the property, real and personal, business, rights, credits, franchises, contracts, leases and effects of every name, nature and description, formerly belonging to the North Attleborough Steam and Electric Company, now or recently held by one William H. Haskell, together with all the additions and improvements made to or in said property, and to no other

purpose; said property to be purchased free and clear of all encumbrance, except a mortgage upon the same for the sum of \$10,000 and no more; three shares to the purchase of other materials needed for the conduct of said business.

PETITION OF THE GARDNER GAS, FUEL AND LIGHT  
COMPANY.

This was an application by the Gardner Gas, Fuel and Light Company for the approval by the Board of an issue of stock to the amount of \$50,000.

This company did not own or operate a gas works, but it has been duly organized and received its charter on November 13, A. D. 1894. The purpose of its incorporation is stated to be the "manufacturing and selling and distributing gas for lighting, heating, cooking, chemical and mechanical purposes."

From the statements in the petition, it appears that 370 shares of the proposed issue of stock are to be used for the purchase of the gas plant now located in Gardner, and the remainder for making additions and improvements and the purchase of proper appliances for carrying on the business.

The gas plant now in operation in Gardner was formerly the property of the Gardner Gas Light Company, but in 1892 it passed by foreclosure of mortgage into the hands of Mrs. Mariah L. Ruggles, who is understood to now own it, subject to a mortgage of the same amount as that formerly foreclosed. The capital and bonds of the gas-light company at the time of foreclosure amounted to \$42,500.

After a careful consideration of the testimony at the hearing, and a further study of the plant to be purchased, the Board is satisfied that its fair structural value is somewhat less than the amount named in the application, and that a smaller sum than that asked for will be ample to cover all needed additions and improvements.

The following is therefore adopted : —

On the application of the Gardner Gas, Fuel and Light Company of Gardner for the approval of an issue of new stock to the amount of \$50,000 for the objects named in said application, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that the amount of stock hereinafter named is reasonably requisite for the purpose for which such issue of stock has been authorized,

*Ordered*, That the Board hereby approves of the issue by the Gardner Gas, Fuel and Light Company, of Gardner, of four hundred shares of new capital stock of the par value of one hundred dollars each, in conformity with all the requirements of law relating thereto, the said stock, or the proceeds thereof, to be applied to the following purposes and to no other, to wit: three hundred shares to the purchase of all the property, real and personal, business, rights, franchises, contracts, leases and effects of every name, nature and description, formerly belonging to the Gardner Gas Light Company, the equity in the same being now or recently held by one Mariah L. Ruggles, together with all the additions and improvements made to or in said property, the said property to be purchased free and clear of all incumbrance; the proceeds of one hundred shares for the cost of needed additions and improvements and the purchase of proper appliances needed for carrying on the business.

#### MUNICIPAL OWNERSHIP.

Official reports relative to town action in the direction of acquiring gas or electric light plants for municipal or commercial purposes have been received from all but three of the towns whose population exceeds 1,500. There are 205 of these, and it appears that 183 have taken no action whatever during the current year.

The towns of Arlington and Hull are the only municipalities which have acted upon this matter for the first time

*Tabular Statement showing Action about Municipal Gas or Electric Plants to Jan. 1, 1894.—Continued.*

	Votes favorable to Acceptance of the Municipal Ownership Act.		Votes against the Acceptance of the Municipal Ownership Act.	Remarks.
Marblehead, . . .	June 22, 1891,	June 15, 1892,	-	Committee reported plan for electric plant in 1892. No action taken.
Medford, . . .	April 15, 1893,	-	-	Investigating committee appointed 1893.
Melrose, . . .	June 8, 1891,	March 21, 1892,	-	Town refused to authorize bonds for a plant, March 28, 1892.
Methuen, . . .	-	-	-	Voted to pass over article in warrant, 1891.
Middleborough, . . .	March 25, 1893,	Oct. 28, 1893,	-	Combined gas and electric plant purchased of local company, and bonds for \$70,000 issued.
Needham, . . .	March 7, 1892,	May 31, 1892,	-	Electric distributing plant for street lighting only constructed, 1893; cost, \$14,005.65.
New Bedford, . . .	-	-	-	Unfavorable committee report accepted Sept. 11, 1890.
Newton, . . .	Dec. 4, 1893,	-	-	Committee appointed to construct electric plant.
North Attleborough, . . .	June 30, 1891,	April 16, 1892,	-	Favorable committee report tabled April 19, 1892,
Norwood, . . .	-	-	-	Plant for electric street lighting started Sept. 27, 1892. Commercial plant started Nov. 10, 1893.
Peabody, . . .	June 18, 1891,	Aug. 20, 1891,	-	Investigating committee appointed 1891.
Plymouth, . . .	-	-	-	Committee appointed to report plan for electric plant in 1892; report made, but no recommenda- tions; new committee appointed 1893.
Reading, . . .	Oct. 2, 1891,	March 7, 1892,	-	No further action proposed.
Spencer, . . .	-	-	Oct. 6, 1891,	Favorable vote in city council Dec. 27, 1892, but inoperative because mayor did not approve. Ad- verse report from investigating committee, 1893.
Springfield, . . .	-	-	-	



*Tabular Statement showing Action about Municipal Gas or Electric Plants to Jan. 1, 1894.*

	Votes favorable to Acceptance of the Municipal Ownership Act.		Votes against the Acceptance of the Municipal Ownership Act.	Remarks.
Braintree, . . .	Aug. 25, 1891,	Oct. 20, 1891,	-	Plant for electric street lighting only, started Oct. 15, 1892; cost to that date \$30,853. Commercial plant completed Oct., 1894; cost to that date \$19,950.54.
Brockton, . . .	Dec. 30, 1892,	Nov. 9, 1893,	-	Proposition rejected by the voters at annual election in December, 1893.
Brookline, . . .	-	-	-	Adverse committee report accepted in 1891.
Cambridge, . . .	Nov. 23, 1893,	-	-	City Council refused to submit question to voters, 1893.
Chicopee, . . .	Nov. 30, 1891,	Dec. 16, 1892,	-	Under special act. Plant for electric street lighting only; started Jan. 2, 1889.
Danvers, . . .	-	-	-	Investigating committee appointed 1892.
East Bridgewater, . .	March 1, 1892,	March 18, 1893,	Jan. 26, 1892,	Adverse committee report adopted Oct. 5, 1891.
Everett, . . .	-	-	-	Investigating committee, 1891.
Fall River, . . .	-	-	-	Investigating committees, 1891 and 1892.
Framingham, . . .	Dec. 8, 1892,	July 26, 1893,	Dec. 30, 1891,	Adverse committee reports adopted Nov. 11, 1891, and March 15, 1892.
Haverhill, . . .	March 13, 1893,	Sept. 2, 1891,	-	Investigating committee appointed 1893.
Hingham, . . .	July 1, 1891,	-	-	Investigating committee appointed 1893.
Hudson, . . .	-	-	-	Proposition for investigating committee lost Oct. 15, 1891.
Lawrence, . . .	-	-	-	Investigating committee appointed 1893.
Lexington, . . .	-	-	-	
Malden, . . .	-	-	-	
Manchester, . . .	-	-	-	

*Tabular Statement showing Action about Municipal Gas or Electric Plants to Jan. 1, 1894.—Continued.*

	Votes favorable to Acceptance of the Municipal Ownership Act.		Votes against the Acceptance of the Municipal Ownership Act.	Remarks.
Marblehead, . . .	June 22, 1891,	June 15, 1892,	-	Committee reported plan for electric plant in 1892. No action taken.
Medford, . . .	April 15, 1893,	-	-	Investigating committee appointed 1893.
Melrose, . . .	June 8, 1891,	March 21, 1892,	-	Town refused to authorize bonds for a plant, March 28, 1892.
Methuen, . . .	-	-	-	Voted to pass over article in warrant, 1891.
Middleborough, . . .	March 25, 1893,	Oct. 28, 1893,	-	Combined gas and electric plant purchased of local company, and bonds for \$70,000 issued.
Needham, . . .	March 7, 1892,	May 31, 1892,	-	Electric distributing plant for street lighting only constructed, 1893; cost, \$14,005.65.
New Bedford, . . .	-	-	-	Unfavorable committee report accepted Sept. 11, 1890.
Newton, . . .	Dec. 4, 1893,	-	-	Committee appointed to construct electric plant.
North Attleborough, . . .	June 30, 1891,	April 16, 1892,	-	Favorable committee report tabled April 19, 1892,
Norwood, . . .	-	-	-	Plant for electric street lighting started Sept. 27.
Peabody, . . .	June 18, 1891,	Aug. 20, 1891,	-	1892. Commercial plant started Nov. 10, 1893.
Plymouth, . . .	-	-	-	Investigating committee appointed 1891.
Reading, . . .	Oct. 2, 1891,	March 7, 1892,	-	Committee appointed to report plan for electric plant in 1892; report made, but no recommenda- tions; new committee appointed 1893.
Spencer, . . .	-	-	Oct. 6, 1891,	No further action proposed.
Springfield, . . .	-	-	-	Favorable vote in city council Dec. 27, 1892, but inoperative because mayor did not approve. Ad- verse report from investigating committee, 1893.



Stoncham, Stoughton,	. . . . . .	June 20, 1893, April 12, 1892,	June 16, 1892,	- -	Subject considered in 1893, but action postponed. Schedule of gas and electric property filed by com- pany.
Wakefield,	. . . . .	July 9, 1891,	Aug. 15, 1892,	-	Schedule of gas and electric property filed by com- pany, which applied to the court to compel town to buy the same.
Wellesley,	. . . . .	March 7, 1892,	June 8, 1892,	-	Distributing plant for electric street lighting only; built, and use begun Dec. 13, 1892; cost \$13,- 345.29.
Weymouth, Whitman, Winchester, Woburn,	. . . . . .	Dec. 30, 1891, March 6, 1893, Dec. 31, 1892,	- June 22, 1893, Nov. 14, 1893,	July 13, 1892, - -	Subject indefinitely postponed, March 4, 1889. Investigating committee appointed 1892.

expenditure on account of plant, to June 30, is given as \$54,202.13, of which \$7,679.30 is for land and buildings.

The plant includes two boilers with a capacity of 250-horse power, two engines with a capacity of 225-horse power, three Thomson-Houston 1200-candle power arc dynamos, and two Westinghouse alternators, with a capacity for 150 arc and 1600 16-candle power incandescent lights. There are 295,400 feet of wire, carried upon 921 poles and extending over 95,000 feet of streets. Ninety arc lamps are in use; 52 transformers and 72 meters are installed.

The operating expenses for the year ending June 30 were \$6,172, the income from commercial lights \$2,581, and from rent of meters \$59.49. Eighty-one arc and 91 incandescent lamps were maintained for street lighting until January, 1894, and after that the number was gradually increased, until in June there were 90 of the former and 96 of the latter in use.

During the year, the street lights were run for 292 days, an average of 6.55 hours per day. Five hundred and fifty-three tons of coal were used to operate the plant. The total number of customers on June 30 was 87; 14 of these, using 150 16-candle power lamps, were supplied by contract for from \$3.50 to \$5.00 per lamp per year; the remainder by meter at the rate of six mills per thousand watts.

In the city of *Cambridge*, on January 30, a committee was appointed to consider and report upon the question as to whether it was "expedient for the city of Cambridge to exercise the authority conferred in Chapter 370, Acts of the year 1891, being an act to enable cities and towns to manufacture and distribute gas and electricity," and the report and resolve referred to in the ninth annual report of this Board was referred to this committee.

On December 4 this committee reported that, in accordance with the opinion of the city solicitor as to the legal position of the proceedings already taken upon the question referred to them, it seemed inexpedient to take any further action. The committee therefore recommended "that no

further action be had and taken upon the vote upon the said question taken by the City Council of last year," and the committee also recommended the adoption of the following resolve: "As the first vote to be taken towards the establishment and maintenance of an electric light plant or plants by the city of Cambridge,

"*Resolved*, That it is expedient for the city of Cambridge to exercise the authority conferred upon cities under the provisions of Chapter 370 of the Acts of the year 1891, and acts in amendment thereof and in addition thereto, and thereby to establish and maintain within the limits of said city of Cambridge one or more plants for the manufacture and distribution of electricity for furnishing light for municipal use, and for the use of such of the inhabitants of the city of Cambridge as may require and pay for the same, as in said acts are provided."

This resolve was adopted unanimously in the Board of Aldermen and in the Common Council, and was approved by the Mayor on December 12.

The schedule required by Section 3, Chapter 404, Acts of 1893, having been called for by the Mayor, pursuant to the order of the City Council adopted on December 26, 1893, was filed by the gas company on February 8, and by the electric light company on February 6, 1894.

In the city of *Chicopee*, at the annual municipal election in December, the following question was submitted to the voters:—

"Shall the vote that it is expedient for the city of *Chicopee* to construct, purchase, establish, and maintain within its limits, one or more plants for the manufacture and distribution of electricity for furnishing light for municipal use, and for the use of such of its inhabitants as may require and pay for the same, be ratified?"

Upon this question 1,504 ballots were yes, 182 no, and 406 blank.

The town of *Danvers* appropriated during the year, for street lighting, \$3,250, for the payment of electric light note, \$1,500. The rate of taxation for all purposes was \$16.60 per thousand.

On May 2, at an adjournment of the annual meeting the electric light committee appointed in 1893 was continued, but it was voted to defer action in the matter of enlarging the plant for commercial lighting until the annual meeting in 1895.

No new expenditure for construction has been made in this plant during the year. The total investment, as given last year, is \$16,555.68, of which \$1,520.90 is in real estate. The operating expenses to June 30 were \$3,567.50, and the interest payments \$335. Seventy-eight street lights were run during the year 280 days, an average of 5.7 hours per day; 219 tons of coal, five cords of wood, and 19,800 carbons were used to operate the plant.

In the city of *Everett* both branches of the city government adopted the following:

“*Resolved*, That it is expedient for the city of *Everett* to exercise the authority conferred in Section 1, Chapter 370 of the Acts of the year 1891, entitled ‘an act to enable cities and towns to manufacture and distribute gas and electricity.’”

The vote upon this in the Board of Aldermen on January 9, 1894, was — yes, 9; no, 0; and in the Common Council, January 16 — yes, 18; no, 0. This vote was in the same form as that passed by both branches in 1893, and was approved by the Mayor January 18.

No request was made by the city authorities for a schedule of the property of the light companies, and none has been filed by them. A committee was appointed Oct. 9, to investigate the subject of establishing a municipal lighting plant, and instructed to report particularly as to the probable cost of the same, with the amount to be paid the Malden Electric Company for its property within the city, and the cost of maintaining such plant. On November 27 this committee reported unanimously that it was inexpedient for the city to establish a plant at present. Included in this report was a proposition from a company manufacturing electrical apparatus, to construct a suitable plant for \$85,000. In the same communication, the amount to be paid the Malden company was estimated at \$16,500, the

cost of maintaining the proposed plant at \$19,000, and the income from the same \$30,000. This report was accepted by a unanimous vote in both branches, and the question of directing the city clerk to insert in the warrant for the annual election an article to enable the people to vote on the subject, coming up for action, it was voted that the article be not inserted.

The original appropriation made by the town of *Hingham* for an electric light plant was \$50,000, which was voted in July, 1893. At the same meeting authority to borrow so much of that amount as might be needed upon notes or bonds at not exceeding four per cent was given. The appropriations in 1894 were, for interest \$480, for current expenses \$6,000, and so much of the income from the plant as might be needed. From the latter appropriation, \$1,586 was paid the Weymouth Light and Power Company for street lights prior to April 1, at which time the town began to operate its plant and to supply commercial lighting. The rate of taxation for all purposes is \$14.40 per thousand.

During the year, the town has purchased such portion of the plant of the Weymouth Light and Power Company as lay within the town, consisting of poles, wires, fixtures, etc., for which it paid \$12,000; \$3,618.29 additional was expended to June 30, for alterations and additions. The money needed for these purposes has been borrowed on notes of the town. The plant includes 63 miles of wire supported by 923 poles, extending over about 21 miles of streets; 54 transformers and 45 meters have been in use. Current is purchased under a contract with the Weymouth Company.

The cost of operation from April 1 to July 1 is given as \$2,321.53; income from commercial business for the same period was \$688.46. The street lighting has been done with an average of 314 32-candle power incandescent lights, 330 being in use on June 30. The commercial business consisted of about 1500 lights, divided among 75 customers. Seven hundred lamps were supplied to 32 customers under



contracts, the others from meter. The prices to meter customers are as follows : —

For persons using it the entire year, 20 cents per 1000 watt hours.

“ summer residents,	25	“	“	“	“	“
“ Downer Landing district,	30	“	“	“	“	“

In the town of *Hudson*, the Hudson Electric Light Company filed a schedule of its property and has commenced legal proceedings to compel the town to purchase its plant.

The warrant calling the meeting of the town for March 5, 1894, contained several articles relative to the purchase or construction and maintenance of a gas or electric light plant by the town, but it was voted to pass over all these articles. At a meeting on June 27, 1894, a committee was appointed to consider the matter of the suit of the company, and on August 24 this committee reported that it had been advised by counsel that “the strong probability is that the Electric Light Company cannot make good their claim, and that it is good judgment for the town to allow the matter to be brought before the court,” and recommended that the town resist the suit; which recommendation was adopted, and the selectmen were empowered to carry out the recommendation.

At a special meeting in the town of *Hull* on June 28, 1894, under an article “to see if it is expedient for the town to establish and maintain within its limits a plant for the manufacture and distribution of electricity for furnishing light for municipal use, and for the use of such of its inhabitants as may require and pay for the same, under the provisions of Chapter 370 of the Acts passed by the General Court of this Commonwealth in the year 1891, and amendments thereto,” the vote was — yes, 34; no, 8. The selectmen then appointed a committee to confer with the Hull Electric Light and Power Company and ascertain the price of its plant, and at a town meeting on October 6, 1894, upon an article like that given above, the vote was — yes, 90; no, 5. At this meeting the selectmen, besides speaking in favor

of the purchase of the plant from the Hull Electric Light and Power Company, submitted reports relative to the same from experts, giving detailed value of land, plant, stock and connections at \$91,202. It was voted that the town purchase the property and plant of the Hull Electric Light and Power Company for the sum of \$91,202, and a committee was appointed to complete the purchase. Upon this the vote was — yes, 90 ; no, 4.

It was then voted for this purpose to issue town notes, dated October 15, 1894, bearing interest at four per cent per annum, and payable \$1,000 annually for twenty-nine years, and \$2,202 in thirty years from date. The town further assumed and agreed to pay as part consideration for the plant, as the same should mature, the interest and principal of the \$60,000 twenty-year first mortgage bonds of the company, dated July 1, 1892, and to indemnify the company against the same, and further, that the town carry out and perform all the obligations of the company contained in their trust deed as security for its bonds. Upon this the vote was unanimously in favor. This purchase was completed and the town began to operate the plant on Oct. 15.

In the town of *Lexington* the committee appointed in April, 1893, were not ready to report at the time of the annual meeting, March 5, 1894, and were granted further time. No report has yet been presented.

In the town of *Manchester* the committee appointed in March, 1893, reported progress at the annual meeting in March, 1894, and was granted further time. Two hundred dollars was reappropriated for the use of the committee.

In the town of *Marblehead* the committee appointed in April, 1893, reported in March, recommending the construction of a plant which should contain two boilers of 150-horse power each, one engine of 150-horse power and a second engine of smaller size, "for the double purpose of guarding against possible breakdown and for running commercial lights at times when municipal lights are not needed," a brick building 50 x 100, with brick stack ; these,



with the electric lines necessary to supply 105 arcs and 129 incandescent 25-candle power lamps, with dynamos for the same, the committee assumed could be constructed for about \$60,000. They also recommended that the town arrange to supply commercial lights, and that the expense be met by the issue of bonds to run not more than thirty years, the same to be provided for by a sinking fund. This report was accepted, and it was voted that the town establish an electric lighting plant for the lighting of streets, public buildings and the sale of light to individuals, under the authority given in Chapter 370 of the Acts of 1891, and the electric lighting committee was made a permanent committee to carry this into effect; \$10,000 was appropriated for the use of the committee. The treasurer was also authorized to issue bonds of the town to the amount of \$50,000, said bonds to be payable in thirty years, with interest at the rate of four per cent per annum, and the proceeds of the sale of such bonds were appropriated to the payment of the necessary expenses incurred in constructing the plant. The vote upon this was — 319 yes; 20, no. It was also voted to establish a sinking fund for the reduction and payment of the electric light bonds, which fund the town shall raise by taxation, and shall contribute each year an amount sufficient, with its accumulations, to extinguish the debt at maturity.

The plant was nearly completed on January 1. It includes two boilers of 125-horse power each, two engines of 300-horse power, four Western Electric arc dynamos, each with a capacity for 50 nominal 2,000-candle power lights, one Westinghouse alternator for 1,000 16-candle power lights, 165 arcs and 40 incandescents on streets, about forty miles of wire supported by 1,050 poles in 27 miles of streets. Of the poles, 200 belong to the Street Railway Company. The cost of the plant has somewhat exceeded the appropriation.

The Common Council of the city of *Medford*, on March 26, 1894, and the Board of Aldermen on April 30, adopted unanimously the following: —

“ that it is expedient that the city of Medford exercise the authority conferred upon cities by Chapter 370 of the Acts of 1891, and under the limitations of said act, construct, purchase, lease, or establish and maintain within its limits, one or more plants for the manufacture and distribution of gas and electricity for furnishing light for municipal use and for the use of such of its inhabitants as may require and pay for the same, as by said act provided.”

This vote was approved by the Mayor on April 30, 1894, and is identical with that passed by both branches of the City Council in April, 1893.

In the town of *Middleborough* the appropriations during the year have been, for improvement of water-power plant, \$2,000; for account of bonds and interest, \$4,000; for operation of plant, \$6,000; the tax rate for all purposes is \$17.05 per thousand.

No additions have been made to the plant during the year to June 30. The entire cost of the plant to that date is given as \$75,000, of which \$12,548.96 is estimated to be for real estate, and \$15,563.07 for water power. From October 31, 1893, when the town began to operate the gas plant, to June 30, the amount of gas made was 711,388 feet; sold, 691,383 feet; used at works, 20,000 feet. The expenses in this department are given as \$1,850.35; the income, \$1,901.31. The gas is made from oil, by what is known as the Patton process. About forty-five per cent of air is mixed with the gas as made, giving an average candle power of 22.3. The price at the close of the year was \$2.75, with a discount of five per cent from monthly bills over \$5. One hundred and twelve meters were in use.

From December 16, 1893, the date when the town began to operate the electric light plant, to June 30, 1894, the expenses in this department are given as \$2,182.50, and the income from the commercial lights, \$1,760.43. The electric plant includes one boiler of 100-horse power, one engine of 150-horse power, two water wheels of 90-horse power each, three Thomson-Houston 1200-candle power arc dynamos of a capacity of 135 lights, two Thomson-Houston alternators with a capacity of 2650 16-candle power lights, 63,652 feet

of wire, 901 poles and 100 double arc lamps; 100 arc street lamps were started on June 1 and were run a total of 216 hours in 26 days. At the close of the year there were 60 customers for the commercial lights and about 1,300 lamps installed.

At a meeting in the town of *Needham*, on May 2, 1894, the vote passed on June 23, 1893, in regard to the issue of bonds for the purpose of constructing an electric light plant was rescinded. It was then voted that the selectmen be directed to issue bonds to the amount of \$13,500, to be known as the Needham Electric Light Loan, to bear interest at the rate of four per cent per annum, payable semi annually, to be of the denominations of \$500 and \$100, to be dated May 1, 1894, and to be payable in such manner and at the expiration of such periods, that \$100 of said loan be paid in each of said years 1895 to 1899, inclusive, \$300 in each of the years from 1900 to 1904, inclusive, \$500 in each of the years from 1905 to 1919, inclusive, and \$800 in each of the years from 1920 to 1924, inclusive. This was passed unanimously. It was also voted as the sense of the meeting that the selectmen should make certain extensions of the electric street lighting system and charge the cost of same to maintenance.

The appropriations during the year have been, for construction, \$274.16; for maintenance and interest on the cost of the plant, \$3,050. The entire cost of the plant, to June 30, appears to have been \$13,774.16, and the entire amount of bonds authorized has been issued and purchased by the trustees of the school fund. The rate of taxation for all purposes is \$16.60 per thousand.

The cost of operation from November 6, 1893, when the plant was started, to June 30, 1894, is given as \$1,808.23, including \$300 for services of the committee in constructing the plant. Two arcs and 300 25-candle power incandescent lamps have been maintained for street lighting purposes and the town supplies no commercial lights. The contract with the company supplying current requires the lights to be run

“every dark hour daily from sunset until 12.30 A. M., except such nights as there shall be sufficient moonlight, unobscured by clouds.”

In the city of *Newton*, on October 22, the following order was offered in the Board of Aldermen,

“That the City Council of the city of *Newton* do hereby determine and adjudicate that it is expedient for the city of *Newton* to exercise the authority conferred by chapter three hundred and seventy of the acts of the year eighteen hundred and ninety-one, entitled ‘an Act to enable cities and towns to manufacture and distribute gas and electricity,’ and all acts in amendment or addition thereto.”

The only action taken upon this was to order a public hearing upon the question, which was held on October 29. Since that date the city has executed a contract with the local company for lighting the streets for three years.

The appropriations by the town of *North Attleborough* during the year have been, for sinking fund, \$800; for current maintenance of plant, \$6,901.85. The rate of taxation in the town for all purposes is \$24 per thousand.

The street lighting plant was completed and went into operation on Feb. 22, 1894, and the town began to sell light for commercial purposes on March 1. The cost of operation to June 30 is given as \$2,047.42, and the income from the commercial lights as \$572.03.

The plant was built upon land owned by the town, and is located in an addition to the pumping station of the water works, the water and electric light departments having the same manager. The total expenditure for construction, to June 30, is given as \$49,081.42, of which \$10,134.88 is for real estate. The plant includes one boiler of 250-horse power, two engines of a total of 250-horse power, two Thomson-Houston alternators with a capacity of 3,000 16-candle power incandescent lights, 266,640 feet of wire, 29 transformers and 48 meters. Five hundred and seventy-six 32-candle power lights have been maintained for street lighting 102 days, an average of 4.11 hours per day. The



number of customers for commercial lighting on June 30 was 49, and the price one cent per hour for 16-candle power lamps, or twenty cents per thousand watts. The town wires buildings and furnishes lamp renewals at the expense of the consumer.

In the town of *Peabody* appropriations have been made during the year as follows: for incandescent construction, \$1,500; for extension of arc lines, \$300; for sinking fund, \$800; for account of notes outstanding, \$1,000; for operating expenses, \$9,500. The rate of taxation for all purposes is \$17.60 per thousand.

The total cost of the plant to June 30, 1894, is given as \$57,087.48, of which \$8,849.06 was expended during the year. The plant includes two boilers of 250-horse power, one engine of 150-horse power, four Edison arc dynamos with a capacity of 192 1200-candle power lights, one Westinghouse alternator with a capacity of 1200 16-candle power incandescent lights, 36 transformers, 36 meters, 149 double arc lamps and about 49 miles of wire on 395 poles. The cost of operation for the year, to June 30, 1894, was given as \$8,907.97, and the income from commercial lights \$1,280.99. Six hundred and eighty-one tons of coal and 104,000 carbons were used. An average number of 146 arc lamps were maintained upon the streets for 337 days, running an average of 9.8 hours per day.

At the close of the year the plant had 43 customers for incandescent and one for arc lights, seven of these by contract using 83 16-candle power lamps purchased, the others by meter. No charge is made for the lights furnished to the different departments of the town or its public buildings, but the manager is required to keep an account of the cost of the same.

In the town of *Reading*, at the annual meeting on March 5, 1894, the committee appointed in March, 1893, reported, but made no specific recommendations except that the town should adhere to its position that no private corporation be allowed to obtain control of the business of furnishing

light for the town or its inhabitants. Another committee was appointed to report within six months. At a special meeting on May 21, upon motion of the chairman of the last-named committee, it was voted that the town establish an electric light and power plant within its limits, in accordance with Chapter 370 of the Acts of 1891, for the purpose of furnishing electricity for lighting the streets and public buildings, or for commercial purposes. The vote upon this was — 185, yes; 0, no. The sum of \$250 was appropriated to enable the committee appointed in March to pay the expenses of preliminary examinations or arrangements for such plant. This committee was further instructed to confer with the owners of the gas plant located in the town, and “ascertain for what sum they will sell the same, or if they will furnish gas to such as desire it and on what terms, and to report thereon.” At a special meeting on August 7, the report of this committee recommending that the town proceed at once to construct a plant was accepted. It was voted to authorize the issue of “the bonds of the town in the aggregate sum of \$50,000, to pay the expense of establishing or purchasing a plant for the manufacture and distribution of electricity for furnishing light and power, except for operating electric cars, for the use of the town and such of its inhabitants as may require and pay for the same, these bonds to be known as the “Town of Reading Municipal Light and Power Bonds,” to be dated October 1, 1894, and “payable \$1,000 (one bond) at the end of each year from their date for the term of ten years, and \$2,000 (two bonds) at the end of each year for a term of twenty years after expiration of said ten years,” the amounts required for these payments to be, without further vote, assessed each year; the bonds to bear interest at the rate of four per cent per annum and to be sold at not less than par and accrued interest; the proceeds of these bonds to be used under the direction of the Municipal Light Board. The vote upon this was — 159, yes; 51, no. Three persons were then elected a Municipal Light Board, and their compensation was fixed at \$100 each per year.



Land was purchased, a spur railroad track built, the foundations for the buildings placed, and about 600 poles set before the close of the year.

At the annual meeting of the town of *Stoneham*, under an article "to see if the town will vote to accept the provisions of Section 1, Chapter 370 of the Acts of 1891, entitled 'an act to enable cities and towns to manufacture and distribute gas and electricity,'" it was voted to indefinitely postpone the subject-matter.

The litigation between the town of *Wakefield* and the Citizens' Gas Light Company of Reading, South Reading and Stoneham has been terminated, the final decree having been entered on July 31. By the report of the commissioners, filed in March, and subsequently confirmed by the Court, the town was required to take the gas and electric light plant and all the company's property in Wakefield as of May 1, 1894, for the sum of \$144,680. The company was to receive \$74,680 and to pay interest upon its bonds of \$70,000 to May 1. The town was to assume the bonds and interest from that date.

During the month of July negotiations were in progress between the company and representatives of the town for the purchase of so much of the company's gas plant as was in the towns of Reading and Stoneham, but these negotiations were broken off through the inability of the parties interested to agree upon a price.

At a town meeting on July 23 it was voted to issue bonds of the town to the amount of \$180,000 to pay for the plant, under the decree of the Court, and for reconstruction, extension and enlargement of the same, these bonds to be dated October 1, 1894, with interest at the rate of four per cent per annum; "that the same be made payable as follows, viz: \$3,000 in each year for the first ten years, beginning with the year 1895, \$6,000 in each of the following ten years and \$9,000 in each of the succeeding ten years, and that the said amounts be included in the tax levy of each year, beginning with the year 1895." The vote upon this was 89 in favor, 9 opposed. The proposition to establish a sinking fund was

indefinitely postponed. A Municipal Light Board was established, but the question of compensation was deferred until the annual meeting in 1895.

The formal transfer of the plant to the town was completed on August 7. At a meeting on September 10 the Municipal Light Board asked for \$20,000 for the improvement of the electric plant and gas works, and an appropriation to this amount was made. A schedule of prices was presented, which will be found on page 33 of this report, and the same was adopted by the town. The Municipal Light Board also recommended that on streets having electric lines, wires be run from main lines to the building of the customer desiring light free of charge, upon the condition that if in any month the bill, as shown by meter, shall be less than one dollar, the charge for the month shall be one dollar. In the matter of running wires for incandescent lighting on the streets not having wires, that wires be run where the abutters, or some of them satisfactory to the Board, shall guarantee an annual income that shall equal at least five per cent of the cost of wiring such streets for a period of ten years; such guarantee to cease to be of effect as soon as the total receipts along such extension shall equal fifty per cent of its cost; that on all deposits required as security for bills, five per cent interest be allowed, or, if the applicant shall remove or cease to be a customer before having paid at least \$25 for electric light, the town may retain from the deposit a sufficient sum to pay the actual cost and labor of running wires to the building, unless the circumstances are such that in the opinion of the Board such rules should not be enforced, as in the case of a succeeding tenant continuing to use lights. That in extending gas pipes to buildings on streets where gas mains are located, a charge be made for cost of stock and labor for such extension, and that gas mains be extended in streets where there are none, provided the abutters thereon, or some of them satisfactory to the Board, shall guarantee an annual income from the sale of gas that shall equal at least five per cent of the cost of such extension for a period of ten years, such guarantee to



cease to be of effect as soon as the total receipts from the sale of gas along such extension shall equal fifty per cent of its cost. All the recommendations of the Light Board were adopted by the town. Four thousand dollars, in addition to the receipts from the sale of gas and electric light, were appropriated for running expenses from August 1, 1894, to March 1, 1895. Three hundred and fifty dollars was appropriated for insurance, and the town treasurer was authorized to pay the Citizens' Gas Light Company, or its representatives, the amount due it, as per the decree of the Court. The Municipal Light Board was authorized to take charge of the street oil lamps. The Light Board was also authorized to light the lower part of the town hall building, and \$350 was appropriated for the expense of same.

At a meeting on November 7, \$256.85 was appropriated from the proceeds of the bonds to meet the expense of printing the bonds and advertising the loan, and the premiums received from the bond sales were ordered to be placed to the credit of the interest account, thereby reducing the interest for the coming year. The tax rate in 1894 for all purposes was \$19 per thousand.

The appropriations by the town of *Wellesley* for the current year have been for new construction, \$1,712.99; for maintenance and operation, \$3,500; the rate of taxation in the town for all purposes is \$11 per thousand.

The operating expenses for the year ending June 30 are given as \$3,000.35. An average of 376 25-candle power lamps have been maintained for street purposes, burning until 12.30 A. M. on all except clear moonlight nights. No additions have been made to the plant.

At the *Winchester* annual town meeting in March the committee on electric light plant for the town was discharged. In the warrant for a town meeting on April 26, 1894, an article was inserted "to see if the town will appoint a committee to take or recommend any action in the matter of establishing an electric light plant for the town," but it was voted to dismiss the article from the warrant.

## VIOLATIONS OF LAW.

Notices have been sent to the Attorney-General, as required by the statutes, of violations of law in the following cases : —

By the Amesbury and Salisbury Gas Company and by the Spencer Gas Company, in supplying gas containing sulphuretted hydrogen.

By the Middleborough Gas and Electric Company, in neglecting to include in its return for the current year information required by said return, and by Section 7 of Chapter 314 of the Acts of 1885, and Section 2 of Chapter 346 of the Acts of 1886. The data from the profit and loss account, and the balance sheet in the return, as originally filed, were made up to October 31, 1893, instead of June 30, 1894. The company has since filed an amended return in compliance with the statute.

By the Amesbury Electric Light, Heat and Power Company, the Amesbury and Salisbury Gas Company, Mrs. Mariah L. Ruggles (Gardner Gas Works), Leominster Electric Light and Power Company, Weymouth Light and Power Company, Whitman Electric Company, Nantucket Electric Light Company, and the town of Needham, in neglecting to make the annual returns to the Board within the time required by law.

## ACCIDENTS.

In accordance with Section 2, Chapter 350, Acts of 1888, it is the duty of the Board to present herewith an abstract of cases in which persons sustained bodily injury from gas or electricity manufactured and sold for light and fuel during the year 1894. The section reads as follows : —

“ All companies and individuals engaged in the business of manufacturing and selling gas or electricity for light or fuel shall make a written report within twenty-four hours to the Board of Gas Commissioners of every accident caused by the gas or electricity manufactured or supplied by them, whereby an employee or any other person shall suffer bodily injury or loss of life, or be rendered

insensible, stating the time, place, and circumstances of the accident and such other facts in relation thereto as the Board may require, and the Board shall present in its annual report an abstract of all such cases. The Board shall personally investigate all cases which it shall deem to require investigation."

The Board is obliged to report the fact that only the following companies, viz., Boston Gas Light Company, Boston Electric Light Company, Cambridge Gas Light Company, Lynn Gas and Electric Company, Lowell Gas Light Company, Salem Electric Light Company, Worcester Gas Light Company, Framingham Gas, Fuel, and Power Company, and Greenfield Gas Light Company, have reported cases of accidents to this office. The balance in many cases have not only failed to report, but in several instances have not even replied to the request sent them by the Board, and the Board feel it to be their duty to recommend that a sufficient penalty be attached to the above-mentioned act as will make the companies feel the importance of complying therewith.

During the year there were thirty-two deaths resulting from inhalation of illuminating gas; in two instances the deaths of two people were caused by the same accident; in four other cases one party died and the other recovered. The other cases, twenty-four in number, were isolated. Of these fatal cases five were undoubtedly suicide, and six others had the appearance of suicide, while twenty-one were clearly accidental.

There were two fatal accidents due to electricity, one resulting in death to two persons, the other to one.

Aside from these there were twenty-one accidents from illuminating gas in which forty-one people were affected, and four through electricity, resulting in injury to as many people.

#### ACCIDENTS FROM GAS. FATAL CASES.

On February 4, Peter Robertson, aged thirty, a native of Scotland, was found dead in his bed at his lodging house, 22 Bowdoin Street. Death was caused by inhalation of gas.

He is said to have retired the night before somewhat under the influence of liquor, and the most probable theory is that he met death by accidental means, such as blowing out the gas.

On February 10, a man registered at the Boston Hotel, corner of Beach Street and Harrison Avenue, as C. J. Tracy. The next morning he was found dead in his room, having been asphyxiated by inhaling gas, which was escaping when he was found. The evidence was insufficient to show whether it was a case of suicide or not.

On February 24, Lewis I. Levy, thirty-four years old, registered at Clark's Hotel, Boston, at about 1 A. M. About 10 A. M. he was found dead. It was undoubtedly a case of suicide, as the gas was turned on and every outlet for air had been closed at doors, windows and transom.

On March 4, the dead bodies of a man and woman were found in a room in the Winthrop House, South Framingham, they having died from suffocation by gas. It was apparently accidental; gas was escaping through a 10-foot tip from a fixture on the wall over the bed. The gas was not in use, the room being lighted by electricity.

On April 18, Mr. and Mrs. Andrew Spence were found dead in bed at their home, 58 Westville Street, Dorchester, having been asphyxiated by gas; evidently accidental.

On April 21, Mrs. Elizabeth Goss was found dead in her room at her home, 1 Oliver Place, Boston, the result of asphyxiation by gas; a clear case of suicide, both gas jets being wide open.

On May 25, Mrs. Fannie Ames, aged twenty-six, who lived with her husband at the Hotel Thorndike, West End, Boston, committed suicide by asphyxiation. The gas was turned on and all the windows and doors tightly fastened.

On May 25, C. E. Clapp, of Northampton, was found in his room at Young's Hotel, Boston, asphyxiated. The death had some appearance of suicide, as the gas had been fully turned on, and the window, door, and transom securely fastened.



On June 1, Winnifred Gargan, aged sixteen, was found unconscious in her room, at the Kidder Hotel, Boston, having probably blown out the gas. She was taken to the Massachusetts General Hospital, where she died.

On July 2, Meyrick Waites was found dead in his room at his house, 13 St. Charles Street, having died of asphyxiation; probably a suicide. The windows were tightly closed and two burners were turned on.

August 1, Michael Kilduff, a coachman employed in Brookline, was found dead in his room. He had been asphyxiated by escaping gas; windows all closed; appearance of suicide.

August 31, Mrs. Catherine Patten was found in her room in Lynn, dead. The room was filled with gas. The door of the room and the windows in the adjoining room were open. The physicians were unable to agree as to whether death was due to gas or some disease of the heart.

On September 9, Fred L. King, of Brookfield, committed suicide in the armory of the Charlestown Cadets by fastening himself in a room and breaking the gas pipe.

On October 5, Chin Back Yen was found dead in his bed about two o'clock in the afternoon, in his room at 29 Harrison Avenue, having been asphyxiated by gas escaping from a broken pipe.

On October 14, N. C. Nichols, of Worcester, was found in his room at his boarding place, 12 Dayton Street, unconscious, and despite all efforts to save his life, he died the next day from congestion of the lungs. The gas had escaped into his room from a fixture partly opened probably left so by accident.

On October 14, Mary Donahue, aged forty, was found in her room at 27 Washington Street, Boston, dead. The doors and windows were securely fastened and the gas turned full on from all the burners. She had of late been very despondent.

On October 16, two men who had registered at the Farragut House, Lowell, the night before, were found in their room,

both unconscious. One of them, William Collins, died about ten minutes after discovery ; the other, G. A. Barrett, recovered. It was due to the escape of gas from a jet. The theory was that the dead man turned the gas, to light preparatory to going to the bath room, but was overcome by some weakness, possibly an epileptic fit, before he could light it.

On October 26, James Watt, of Watertown, was found dead in his room at the New England House, Boston, and gas escaping from one of the burners. It is supposed to have been accidental.

On October 31, J. B. Sutherland was found dead in his room at 12 Sawyer Street, Boston. The gas jets were turned down and it was thought to be accidental.

On October 31, Jennie Sullivan, a domestic, was found dead in a room at the Merchants Hotel, Boston. Gas jets in the room were turned partly on.

On November 9, Frank Davis was found dead in a room at 98 Court Street. The gas was turned on. It was thought to be accidental, as he had evidently fallen asleep on the lounge on which he lay.

On November 14, Mrs. Mary S. Fairbanks, about fifty years of age, was found dead in her office in the building at 10 State St., Boston. There was a gas stove in the room with four burners ; only one had been lighted but gas was escaping from all the others. The windows were tightly closed. The medical examiner declared death to be due to accidental suffocation.

On December 1, a man and a woman were found asphyxiated in a room at 23 Arnold St., Roxbury. The man was dead when discovered, but the woman was taken to the City Hospital. The gas was only half way on, and it was thought to be a case of accident.

On December 2, a domestic, Mary Flannigan, aged seventeen, at 537 Massachusetts Avenue, was found dead in bed, having been asphyxiated by escaping gas. It was thought to be accidental.

On December 5, W. H. H. Morrow was found asphyxiated by gas in his office, No. 45 Kilby Street, Boston. It was thought that his death was the result of an accident.

On December 7, a man, thought to be E. H. Titus, of Wakefield, from papers found on his person, was found dead in his room at 219 Harrison Avenue, Boston. The gas burner in his room was wide open, and it was thought to be a case of suicide.

On December 7, two men about 35 years of age, John Wing and James Flannery, were found in their room in the Eastern Hotel, Boston. Flannery was dead, the other unconscious; caused by gas which was escaping from an open burner.

On December 11, Thomas W. Underhill, a butler employed by Mrs. Ellen H. Weld, on Avon St., Brookline, was found asphyxiated in his room. The gas-cock was turned on full. It would seem that the flame might have been extinguished and then turned on again accidentally, as the appearances did not indicate suicide.

On December 18, Dr. Frank Williams, a prominent dentist in Greenfield, was found dead in his bed in that town, in the morning. The gas in his room was turned on, and it may have been accidental; he had been suffering from paralysis and was at times unable to help himself.

On December 28, B. F. Patrick, employed as clerk in the Fitchburg Railroad Office, freight department, was found in the office on Warren bridge about 8.15, having been asphyxiated by gas. It was thought he went to the office the evening before to do some work, and fell asleep, not realizing the gas was turned on.

#### ACCIDENTS FROM ELECTRICITY. FATAL CASES.

On October 4 an accident occurred in Boston, by which two linemen, C. E. Day, aged twenty-four and A. J. Monroe, aged twenty-five, lost their lives. Day was at work trimming an arc lamp on Congress Street, opposite Channing, when he received an electric shock. Monroe attempted to

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assist Day and received a shock which caused him to fall to the ground. He was taken unconscious to the Emergency Hospital, where he died an hour later.

On November 8, A. J. Hilton, a lineman employed by the Boston Electric Light Company, was killed while attempting to trim an arc light at the corner of Congress Street and Exchange Place. He received a shock and fell to the ground, a distance of thirty feet. He was taken to the Emergency Hospital, but died on the way thither.

#### OTHER ACCIDENTS FROM GAS.

On March 2, Tridor Schlubski was overcome by gas in a room at the Hampton House, Boston; the gas was found on at full blast when he was discovered. He was taken to the City Hospital, where his condition was not considered dangerous.

On March 17, T. S. Pierce, of Middleborough, was found unconscious in his room in the Crawford House, and the gas turned on. He was taken to the City Hospital.

On the evening of March 17, a gas explosion occurred in the cellar of the store at 51 Whitney Street, Roxbury, slightly injuring Joseph Nilan, who was struck by a missile.

On April 25, Gordon Smith was found in his room, 673 Tremont Street, unconscious, and the gas turned on full. He was taken to the City Hospital.

On May 14, Robert Shaw, of Cambridge, an employee of the Cambridge Gas Light Company, was severely burned about the head and face by the sudden igniting of gas from the pipe in Bow Street. Workmen had placed new gas pipes in the trenches, and while allowing enough gas to escape to drive out the air in the pipe, the gas took fire from a lantern which had been placed near by as a danger signal.

On June 23, James Leonard, an employee of the Brookline Gas Light Company, while at work in a trench on Thorndike Street, was overcome by escaping gas. He was taken to the City Hospital.

On July 20, three men were injured by a gas explosion in the store of A. L. Lovejoy on Washington Street. Their names were Lovejoy, Taber and Flaberty. The two latter were connected with Ladder Company 8, Boston Fire Department. It is thought the gas was from a leak in the main pipe.

On September 17, fifteen persons had a narrow escape from death by escaping gas in house No. 40 Hanson Street. Many of them were seriously overcome. It was caused by a leak in a gas pipe, it not being properly connected to the meter; a patent governor had been placed there the day before, and the parties had apparently been very careless in making the connection.

On September 19, the carelessness of a workman caused an explosion of gas at the residence of Dr. Charles H. Brown, 11 Hancock Street, Boston. The workman was slightly injured.

On September 24, W. D. Stevens, aged fifty, was found unconscious in his room, 11 Allen Street, Boston.

On September 29, William Soule, a foreman in the employ of the Brookline Gas Light Company, was engaged in making a connection in a gas main on Huntington Avenue, near Mechanics Building, when a gas bladder burst in the main and he was overcome by the escaping gas.

On October 5, Miss Margaret Gilfoyle, a domestic at 216 High Street, Lowell, was nearly asphyxiated by gas.

On October 5, Miss Fannie Shackford was found at her home, Brookline St., Boston, unconscious from escaping gas.

On October 5, Chin Toy was overcome by gas escaping from a defective pipe at the building 29 Harrison Ave.

On October 11, an unknown man was found at his room at the Berkeley House, Cambridge Street, Boston, unconscious from escaping gas.

On October 20, Henry Kane and John Bannon, employees of the Brookline Gas Light Company, were severely burned about the hands and face by an explosion of gas in front of the house, 1 Bowdoin Street.

On November 19, two women were overcome by gas while asleep at their residence on Whitfield Street.

On November 21, John and Michael Cooney were found unconscious from escaping gas in their room at 139 Summer Street, Worcester.

On December 2, two elderly ladies were discovered unconscious in their room at St. George Hotel, Washington Street, Boston, overcome by escaping gas, the valve allowing the gas to pass from chandelier to radiator having been left open.

On December 6, George P. Bull was found lying upon the bed in his room, 52 West Dedham Street, in an unconscious condition. He had been almost asphyxiated by escaping gas.

#### OTHER ACCIDENTS CAUSED BY ELECTRICITY.

On July 23, F. B. Bisbee, a trimmer in the employ of the Brookline Gas Light Company, placed his hand in contact with a live wire while at work on an arc light on Cambridge Street. His left hand and foot were badly burned. He fell from the pole into his wagon.

On September 24, John Kanarie, of Somerville, aged thirty, while employed by the Boston Electric Light Company on the roof of a building on Gilbert Place, received a shock from contact with a live wire. He was taken to the Emergency Hospital, where he remained unconscious an hour.

On October 23, James E. Cutler, of Pittsfield, was accidentally brought into the circuit of a current of four thousand volts potential. Prompt attendance restored him to consciousness. Apparently his most serious injury was one or two bad burns.

On October 4, T. J. McCarthy, a trimmer, while in the act of climbing a city lamp post at the corner of Court and Washington Streets, received an electric shock and fell to the ground, striking on his heels and spraining his ankles. He received no other injury.



## GAS COMPANIES.

The following table shows the corporate name, the localities supplied, the capital and par value of the shares of the gas companies in active operation on the thirtieth day of June last:—

CORPORATE NAME.	Localities Supplied.	Capital.	Par Value.
Adams Gas Light Co., . . . .	Adams, . . . .	\$17,300	\$25
Amesbury & Salisbury Gas Co., . . . .	Amesbury, . . . .	60,000	100
Amherst Gas Co., . . . .	Amherst, . . . .	25,000	100
Arlington Gas Light Co., . . . .	Arlington, . . . .	70,000	100
	Belmont, . . . .	—	—
	Winchester, . . . .	—	—
Athol Gas & Electric Co., . . . .	Athol, . . . .	25,000	100
Attleborough Gas Light Co., <sup>1</sup> . . . .	Attleborough, . . . .	46,400	100
Bay State Gas Co., . . . .	Boston (in part), <sup>2</sup> . . . .	2,000,000	100
Beverly Gas & Electric Co., . . . .	Beverly, . . . .	92,000	100
Boston Gas Light Co., . . . .	Boston (city proper), . . . .	2,500,000	500
Brockton Gas Light Co., . . . .	Brockton, . . . .	178,500	100
Brookline Gas Light Co., . . . .	Brookline, . . . .	1,000,000	100
	Boston (in part), . . . .	—	—
Cambridge Gas Light Co., . . . .	Cambridge, . . . .	700,000	100
	Somerville (in part), . . . .	—	—
Charlestown Gas & Electric Co., . . . .	Charlestown, . . . .	500,000	50
	Somerville (in part), . . . .	—	—
	Medford (in part), . . . .	—	—
	Everett (in part), . . . .	—	—
Chelsea Gas Light Co., . . . .	Chelsea, . . . .	300,000	100
	Everett (in part), . . . .	—	—
Chicopee Gas Works, <sup>1</sup> . . . .	Chicopee Centre, . . . .	30,000	—
Citizens' Gas Light Co. of Quincy, . . . .	Quincy, . . . .	53,000	100
Citizens' Gas Light Co. of Reading, South Reading and Stoneham, . . . .	Wakefield, . . . .	95,300	100
	Reading, . . . .	—	—
	Stoneham, . . . .	—	—
Clinton Gas Light Co., . . . .	Clinton, . . . .	73,000	500
Cottage City Gas & Electric Light Co., . . . .	Cottage City, . . . .	25,000	100
Danvers Gas Light Co., . . . .	Danvers, . . . .	20,000	50
Dedham & Hyde Park Gas & Electric Light Co., . . . .	Dedham, . . . .	100,000	50
	Hyde Park, . . . .	—	—
Dorchester Gas Light Co., . . . .	Boston (Dorchester District), . . . .	400,000	100
	Milton, . . . .	—	—
East Boston Gas Co., . . . .	Boston (E. Boston), . . . .	220,000	25
Easthampton Gas Co., . . . .	Easthampton, . . . .	30,000	100
Fall River Gas Works Co., . . . .	Fall River (in part), . . . .	288,000	100
Fitchburg Gas Co., . . . .	Fitchburg, . . . .	150,000	50
Framingham Gas, Fuel & Power Co., . . . .	South Framingham, . . . .	75,000	100
Gloucester Gas Light Co., . . . .	Gloucester, . . . .	80,000	50
Greenfield Gas Light Co., . . . .	Greenfield, . . . .	50,000	50
Haverhill Gas Light Co., . . . .	Haverhill, . . . .	75,000	50
	Bradford, . . . .	—	—
Ipswich Gas Light Co., . . . .	Ipswich, . . . .	16,000	100
Jamaica Plain Gas Light Co., . . . .	Boston (Ward 23), . . . .	250,000	100
Lawrence Gas Co., . . . .	Lawrence, . . . .	590,000	100
	Methuen, . . . .	—	—
	North Andover, . . . .	—	—
Leominster Gas Light Co., . . . .	Leominster, . . . .	50,000	100
Lexington Gas Light Co., . . . .	Lexington, . . . .	30,000	100
Lowell Gas Light Co., . . . .	Lowell, . . . .	500,000	100
	Dracut, . . . .	—	—
	Tewksbury, . . . .	—	—

<sup>1</sup> Not incorporated.

<sup>2</sup> Sold principally to other companies.

CORPORATE NAME.	Localities Supplied.	Capital.	Par Value.
Lynn Gas & Electric Co., . . .	Lynn, . . . . .	\$400,000	\$100
	Swampscott, . . . . .	-	-
	Saugus, . . . . .	-	-
Malden & Melrose Gas Light Co., .	Malden, . . . . .	220,000	100
	Melrose, . . . . .	-	-
	Medford (in part), . . . . .	-	-
	Everett (in part), . . . . .	-	-
Manufacturers' Gas Light Co., . . .	Fall River (in part), . . . . .	50,000	100
Marblehead Gas & Electric Light Co.,	Marblehead, . . . . .	40,000	100
Marlborough Gas Light Co., . . . .	Marlborough, . . . . .	50,000	100
Millford Gas Light Co., . . . . .	Millford, . . . . .	72,300	100
	Hopedale, . . . . .	-	-
Nantucket Gas Light Co., . . . . .	Nantucket, . . . . .	36,000	100
Natick Gas Light Co., . . . . .	Natick, . . . . .	20,000	100
New Bedford Gas and Edison Light Co., . . . . .	New Bedford, . . . . .	550,000	100
Newburyport Gas & Electric Co., . .	Newburyport, . . . . .	140,000	100
Newton & Watertown Gas Light Co.,	Newton, . . . . .	250,000	100
	Watertown, . . . . .	-	-
	Wellesley, . . . . .	-	-
	Weston, . . . . .	-	-
North Adams Gas Light Co., . . . .	North Adams, . . . . .	50,000	100
Northampton Gas Light Co., . . . .	Northampton, . . . . .	50,000	25
North Attleborough Gas Light Co., .	North Attleborough, . . . . .	68,100	100
	Wrentham, . . . . .	-	-
Norwood Gas Light Co., . . . . .	Norwood, . . . . .	12,000	100
Pittsfield Coal Gas Co., . . . . .	Pittsfield, . . . . .	62,500	100
Plymouth Gas Light Co., . . . . .	Plymouth, . . . . .	40,000	100
Roxbury Gas Light Co., . . . . .	Boston (Roxbury District), . . . . .	600,000	100
Salem Gas Light Co., . . . . .	Salem, . . . . .	300,000	100
	Peabody, . . . . .	-	-
South Boston Gas Light Co., . . . .	Boston (South Boston), . . . . .	440,000	100
Southbridge Gas & Electric Co., . .	Southbridge, . . . . .	50,000	50
Spencer Gas Co., . . . . .	Spencer, . . . . .	85,000	100
Springfield Gas Light Co., . . . . .	Springfield, . . . . .	500,000	100
Stoughton Gas & Electric Co., . . .	Stoughton, . . . . .	24,000	100
Taunton Gas Light Co., . . . . .	Taunton, . . . . .	80,000	50
Waltham Gas Light Co., . . . . .	Waltham, . . . . .	140,000	100
Webster Electric Co., . . . . .	Webster, . . . . .	45,000	100
	Dudley, . . . . .	-	-
Westfield Gas Light Co., . . . . .	Westfield, . . . . .	54,000	100
Williamstown Gas Co., . . . . .	Williamstown, . . . . .	20,000	100
Woburn Gas Light Co., . . . . .	Woburn, . . . . .	45,100	100
Worcester Gas Light Co., . . . . .	Worcester, . . . . .	500,000	100

The company at Fitchburg furnishes water, that at Gloucester maintains a wharf and supplies water, and that at Springfield furnishes steam for heating. In addition to these, the companies in Amherst, Athol, Beverly, Brookline, Charlestown, Chelsea, Clinton, Cottage City, Easthampton, Fitchburg, Lawrence, Lexington, Lynn, New Bedford, Newburyport, Newton, North Adams, Southbridge, Spencer, Stoughton, Wakefield, Waltham, Webster and Westfield, have furnished electric light.

The following table shows the names of the owners of gas works not owned by gas companies, the localities supplied, and the estimated value of the plants : —

Chicopee Manufacturing Co., . . .	Chicopee Falls, . . .	\$25,000 00
Holyoke Water Power Co., . . .	Holyoke, . . .	100,000 00
Otis Co., . . .	Ware, . . .	10,000 00
Mrs. M. L. Ruggles, . . .	Gardner, . . .	14,100 00

The following companies report bonds and notes outstanding : <sup>1</sup> —

Amherst, . . . . \$18,500 00	Lowell, . . . . \$13,000 00
Athol, . . . . 25,000 00	Lynn, . . . . 168,800 00
Beverly, . . . . 11,800 00	Malden, . . . . 25,500 00
Boston, . . . . 180,000 00	Marblehead, . . . . 7,000 00
Brockton, . . . . 100,000 00	Nantucket, . . . . 2,150 00
Brookline, . . . . 1,859,600 00	Natick, . . . . 10,000 00
Charlestown, . . . . 70,400 00	New Bedford, . . . . 236,800 00
Chelsea, . . . . 115,000 00	Newburyport, . . . . 14,000 00
Citizens' (Quincy), . . . . 30,500 00	Newton, . . . . 111,000 00
Citizens' (Reading, etc.), . . . . 149,250 00	North Adams, . . . . 45,000 00
Clinton, . . . . 74,000 00	Northampton, . . . . 5,000 00
Dedham, . . . . 8,500 00	North Attleborough, . . . . 33,915 00
Easthampton, . . . . 5,000 00	Plymouth, . . . . 2,000 00
Fitchburg, . . . . 12,200 00	Southbridge, . . . . 17,500 00
Framingham, . . . . 95,000 00	Spencer, . . . . 85,000 00
Gloucester, . . . . 5,000 00	Springfield, . . . . 25,000 00
Greenfield, . . . . 1,000 00	Waltham, . . . . 71,000 00
Haverhill, . . . . 27,500 00	Webster, . . . . 32,875 00
Ipswich, . . . . 8,400 00	Westfield, . . . . 45,225 00
Jamaica Plain, . . . . 70,000 00	Williamstown, . . . . 13,311 28
Lawrence, . . . . 150,000 00	Worcester, . . . . 128,000 00
Lexington, . . . . 27,596 66	

<sup>1</sup> The amounts stated are not intended to include notes given for current supplies.

The following table shows the whole number of stockholders, the number resident in Massachusetts, and the value of the stock held within the Commonwealth: —

COMPANY.	Whole Number of Stockholders.	Number of Stockholders resident in Massachusetts.	Value at Par of Stock held in Massachusetts.
Adams, . . . . .	8	8	\$17,300
Amesbury, . . . . .	12	12	60,000
Amherst, . . . . .	35	35	25,000
Arlington, . . . . .	49	40	42,000
Athol, . . . . .	8	3	2,300
Attleborough, . . . . .	21	17	44,800
Bay State (Boston), . . . . .	5	3	300
Beverly, . . . . .	39	39	92,000
Boston, . . . . .	6	4	2,000
Brockton, . . . . .	54	49	176,500
Brookline, . . . . .	79	66	207,700
Cambridge, . . . . .	416	365	630,700
Charlestown, . . . . .	260	244	465,650
Chelsea, . . . . .	134	127	287,800
Citizens' (Quincy), . . . . .	8	8	53,000
Citizens' (Reading, etc.), . . . . .	44	42	94,500
Clinton, . . . . .	24	24	73,000
Cottage City, . . . . .	10	10	25,000
Danvers, . . . . .	18	17	11,950
Dedham, . . . . .	35	29	59,650
Dorchester, . . . . .	20	19	303,900
East Boston, . . . . .	140	114	187,200
Easthampton, . . . . .	40	34	26,900
Fall River, . . . . .	16	11	11,000
Fitchburg, . . . . .	52	48	138,650
Framingham, . . . . .	20	18	48,000
Gloucester, . . . . .	85	84	78,000
Greenfield, . . . . .	34	26	42,750
Haverhill, . . . . .	44	39	71,300
Ipswich, . . . . .	20	20	16,000
Jamaica Plain, . . . . .	141	130	235,900
Lawrence, . . . . .	226	205	530,500
Leominster, . . . . .	58	53	48,200
Lexington, . . . . .	21	20	29,900
Lowell, . . . . .	314	273	448,400
Lynn, . . . . .	164	155	387,700
Malden, . . . . .	148	125	187,500
Manufacturers' (Fall River), . . . . .	7	7	50,000
Marblehead, . . . . .	28	23	37,500
Marlborough, . . . . .	15	15	50,000
Milford, . . . . .	55	48	71,700
Nantucket, . . . . .	52	48	34,600
Natick, . . . . .	21	21	20,000
New Bedford, . . . . .	366	326	491,900
Newburyport, . . . . .	98	83	130,100
Newton, . . . . .	175	162	236,200
North Adams, . . . . .	37	29	48,800

COMPANY.	Whole Number of Stockholders.	Number of Stockholders resident in Massachusetts.	Value at Par of Stock held in Massachusetts.
Northampton, . . . . .	42	31	\$31,200
North Attleborough, . . . . .	37	32	65,000
Norwood, . . . . .	4	3	9,300
Pittsfield, . . . . .	57	44	54,700
Plymouth, . . . . .	33	28	30,900
Roxbury, . . . . .	6	4	600
Salem, . . . . .	249	221	275,600
South Boston, . . . . .	8	6	1,600
Southbridge, . . . . .	69	66	47,550
Spencer, . . . . .	17	17	85,000
Springfield, . . . . .	123	114	448,800
Stoughton, . . . . .	8	8	24,000
Taunton, . . . . .	114	105	74,950
Waltham, . . . . .	101	92	130,000
Webster, . . . . .	16	16	45,000
Westfield, . . . . .	23	20	47,700
Williamstown, . . . . .	3	3	20,000
Woburn, . . . . .	41	40	44,600
Worcester, . . . . .	190	179	460,500

The following statistics exhibit the aggregate receipts and expenses of all the companies in the State, compiled from the items relating to the manufacture and sale of gas in the returns of the last two years made to the Board:—

	FOR YEAR ENDING JUNE 30.	
	1893.	1894.
<b>RECEIPTS:—</b>		
For gas sold by meter, . . . . .	\$5,439,302 81	\$4,500,605 49
For gas supplied to public lamps, . . . . .	262,309 09	211,727 83
From sales of coke, . . . . .	246,726 49	191,388 37
sales of tar, . . . . .	151,736 02	113,731 62
sales of ammoniacal liquor, . . . . .	23,702 18	14,857 98
rent of meters, . . . . .	1,924 19	2,096 40
rent of gas stoves and engines, . . . . .	1,159 31	1,461 27
rent of gas lamps, . . . . .	1,119 64	792 94
public lamps other than gas lamps, . . . . .	2,545 15	2,722 20
other sources, . . . . .	695 11	3,484 76
Total, . . . . .	\$6,132,329 28	\$5,012,868 86
<b>EXPENSES:—</b>		
1. Coals, . . . . .	\$1,034,363 75	\$853,922 37
2. Enrichers, . . . . .	290,334 14	414,248 64
3. Purifying materials, . . . . .	29,393 79	24,294 63
4. Water, . . . . .	24,333 06	23,243 61
5. Wages at works, . . . . .	495,042 69	434,773 57
6. Repairs and maintenance of works (including renewal of retorts), . . . . .	262,756 68	216,517 61
Amounts carried forward, . . . . .	\$2,136,224 11	\$1,967,000 43

	FOR YEAR ENDING JUNE 30.	
	1893.	1894.
<i>Amounts brought forward,</i> . . . . .	\$2,136,224 11	\$1,967,000 43
7. Apparatus and machinery, . . . . .	39,388 56	54,985 31
8. Wages of meter takers, clerical labor in distribution, and salary or commissions of collectors, . . . . .	124,096 14	128,457 10
9. Repairs, renewals, and maintenance of mains and service pipes, . . . . .	151,156 00	125,825 84
10. Repairs and renewals of meters, . . . . .	57,297 80	51,988 22
11. Lighting and repairing (gas lamps only), . . . . .	11,708 71	11,399 27
12. Lighting and repairing, and materials used for other lamps, . . . . .	2,401 71	2,410 84
13. Directors' allowances, . . . . .	18,812 03	17,974 94
14. Salaries of officers, . . . . .	152,122 80	152,667 89
15. General salaries, . . . . .	126,151 93	132,196 09
16. Rent of offices, . . . . .	23,581 64	24,814 86
17. General office expenses, . . . . .	54,750 14	54,231 41
18. Taxes, . . . . .	282,244 39	274,146 04
19. Fire insurance, . . . . .	15,342 07	11,584 12
20. Law expenses, . . . . .	55,676 01	22,187 97
21. Claims, . . . . .	4,306 26	7,304 25
22. Bad debts, . . . . .	7,084 11	15,742 63
23. Incidental expenses, . . . . .	13,879 24	21,881 68
24. Gas bought, . . . . .	838,970 46	556,556 12
Total, . . . . .	\$4,115,194 11	\$3,633,354 91
Leaving an apparent net profit on their gas business of, . . . . .	\$2,017,135 17	\$1,409,513 95
They have also received for interest, etc., . . . . .	21,514 36	13,834 81
for rents, etc., . . . . .	107,312 76	149,606 70
as profits from electric lighting, . . . . .	189,425 38	184,105 57
Making a total of . . . . .	\$2,335,387 67	\$1,757,061 03
From these receipts were paid interest on bonds and loans, . . . . .	\$541,669 79	\$169,767 84
Dividends, . . . . .	1,126,245 87	1,194,645 89
Other items, . . . . .	237,585 94	501,083 70
	\$1,905,501 60	\$1,805,497 43
Leaving a surplus for the year of . . . . .	\$429,886 07	
Leaving a deficit for the year of . . . . .		\$108,436 40

Three<sup>1</sup> of the companies appear not to have earned expenses, and twenty<sup>2</sup> others have not earned sufficient to warrant the declaration of any dividend.

The receipts from gas sold by meter show a decrease of \$938,-697.32. More than half of this is due to the large reduction in the price of gas supplied by the Boston companies, and the remainder apparently to the general financial depression, since the outputs of nearly half the companies has fallen off from eight to twenty per cent.

Receipts from public lamps have this year decreased \$50,581.26. Nearly all of this also has been borne by the Boston companies,

<sup>1</sup> Two last year.

<sup>2</sup> Thirteen last year.



COMPANY.	Whole Number of Stockholders.	Number of Stockholders resident in Massachusetts.	Value at Par of Stock held in Massachusetts.
Northampton, . . . . .	42	31	\$31,200
North Attleborough, . . . . .	37	32	65,000
Norwood, . . . . .	4	3	9,300
Pittsfield, . . . . .	57	44	54,700
Plymouth, . . . . .	33	28	30,900
Roxbury, . . . . .	6	4	600
Salem, . . . . .	249	221	276,600
South Boston, . . . . .	8	6	1,600
Southbridge, . . . . .	69	66	47,550
Spencer, . . . . .	17	17	85,000
Springfield, . . . . .	123	114	448,800
Stoughton, . . . . .	8	8	24,000
Taunton, . . . . .	114	105	74,950
Waltham, . . . . .	101	92	130,000
Webster, . . . . .	16	16	45,000
Westfield, . . . . .	23	20	47,700
Williamstown, . . . . .	3	3	20,000
Woburn, . . . . .	41	40	44,600
Worcester, . . . . .	190	179	460,500

The following statistics exhibit the aggregate receipts and expenses of all the companies in the State, compiled from the items relating to the manufacture and sale of gas in the returns of the last two years made to the Board:—

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	1893.	1894.
RECEIPTS:—		
For gas sold by meter, . . . . .	\$5,439,302 81	\$4,500,6
For gas supplied to public lamps, . . . . .	262,309 09	211,
From sales of coke, . . . . .	246,726 49	191
sales of tar, . . . . .	151,735 02	115
sales of ammoniacal liquor, . . . . .	23,702 18	1
rent of meters, . . . . .	1,924 19	
rent of gas stoves and engines, . . . . .	1,159 31	
rent of gas lamps, . . . . .	1,119 64	
public lamps other than gas lamps, . . . . .	2,545 15	
other sources, . . . . .	695 11	
Total, . . . . .	\$6,132,329 28	\$
EXPENSES:—		
1. Coals, . . . . .	\$1,034,363 75	
2. Enrichers, . . . . .	290,334 14	
3. Purifying materials, . . . . .	29,393 79	
4. Water, . . . . .	24,333 06	
5. Wages at works, . . . . .	495,042	
6. Repairs and maintenance of works (including renewal of retorts), . . . . .	262,7	
Amounts carried forward, . . . . .	\$2,136,	

the loss in the others having been less than half the average of the last seven years.

The charges for depreciation have this year been unusually large, and it is due to this that for the first time since 1885 the entire operations of the year show a deficit.

In the appendix will be found, under date of June 30, 1894, the separate balance sheets, profit and loss and manufacturing accounts of the gas companies, as taken from the annual returns, with corrections so far as made by the Board after examination and correspondence with the officers of the several companies.

Aggregates from these balance sheets and those in the returns of 1893 show the following facts: —

	June 30, 1893.	June 30, 1894.
<b>ASSETS: —</b>		
Real estate, machinery, street mains and meters,	\$24,568,228 71	\$23,006,289 66
Cash on hand, . . . . .	579,321 12	464,264 00
Due for gas, . . . . .	462,814 99	442,487 11
Other accounts due, . . . . .	126,572 80	232,625 46
Materials, etc., . . . . .	486,291 83	523,469 53
Notes receivable, . . . . .	190,998 83	89,436 92
Investments, . . . . .	486,608 88	552,640 55
Electric assets, . . . . .	2,802,290 11	2,880,455 11
	<b>\$29,703,127 27</b>	<b>\$28,191,668 34</b>
<b>LIABILITIES: —</b>		
Capital stock, . . . . .	\$14,253,500 00	\$15,708,500 00
Bonds, . . . . .	1,393,715 00	1,960,715 00
Notes payable, . . . . .	5,842,938 30	1,732,858 78
Unpaid bills, . . . . .	329,402 91	334,336 21
Unpaid dividends, . . . . .	26,365 01	26,364 96
Deposits, . . . . .	42,842 29	37,773 14
Interest due and unpaid, . . . . .	36,458 97	52,607 84
Other items, . . . . .	57,193 02	681,078 97
	<b>\$21,982,415 50</b>	<b>\$20,534,234 90</b>
Reserved and depreciation funds, . . . . .	550,083 02	534,846 12
	<b>\$22,532,498 52</b>	<b>\$21,069,081 02</b>
Surplus, . . . . .	7,170,628 75	7,122,587 32
	<b>\$29,703,127 27</b>	<b>\$28,191,668 34</b>

Of these companies —

58 <sup>1</sup> show an aggregate surplus of . . . . .	\$7,395,054 68	\$6,879,283 66
10 <sup>2</sup> show an aggregate deficit of . . . . .	224,425 93	243,303 66
Leaving total net surplus, as shown above, . . . . .	\$7,170,628 75	\$7,122,587 32
Which, added to reserves carried as liabilities, . . . . .	550,083 02	534,846 12
Would show an actual surplus of . . . . .	\$7,720,711 77	\$7,657,433 44
Equivalent to a per cent. on capital of about . . . . .	54	48

<sup>1</sup> 58 in 1893.

<sup>2</sup> 10 in 1893.

The following table shows the valuation of the property of each company, as assessed by the local assessors : —

COMPANY.	Assessed Value.	COMPANY.	Assessed Value.
Adams, . . . . .	\$17,300	Lowell, . . . . .	\$1,001,240
Amesbury, . . . . .	18,700	Lynn, . . . . .	441,500
Amherst, . . . . .	6,660	Malden, . . . . .	199,050
Arlington, . . . . .	35,150	Manufacturers' (Fall River), . . . . .	55,000
Athol, . . . . .	12,000	Marblehead, . . . . .	13,800
Atleborough, . . . . .	26,200	Marlborough, . . . . .	41,765
Bay State, . . . . .	661,500	Middleborough, . . . . .	36,200
Beverly, . . . . .	81,200	Milford, . . . . .	86,400
Boston, . . . . .	4,643,400	Nantucket, . . . . .	6,000
Brockton, . . . . .	96,700	Natick, . . . . .	14,200
Brookline, . . . . .	737,300	New Bedford, . . . . .	466,400
Cambridge, . . . . .	839,700	Newburyport, . . . . .	130,200
Charlestown, . . . . .	718,400	Newton, . . . . .	387,695
Chelsea, . . . . .	344,650	North Adams, . . . . .	32,500
Chicopee, . . . . .	40,000	Northampton, . . . . .	64,900
Chicopee Falls, . . . . .	10,000	North Attleborough, . . . . .	58,100
Citizens' (Quincy), . . . . .	13,660	Norwood, . . . . .	11,000
Citizens' (Reading, etc.), . . . . .	59,000	Otis Co. (Ware), . . . . .	13,650
Clinton, . . . . .	73,700	Pittsfield, . . . . .	76,800
Cottage City, . . . . .	10,400	Plymouth, . . . . .	23,350
Danvers, . . . . .	4,000	Roxbury, . . . . .	633,400
Dedham, . . . . .	33,150	Salem, . . . . .	286,000
Dorchester, . . . . .	298,500	South Boston, . . . . .	386,100
East Boston, . . . . .	231,400	Southbridge, . . . . .	30,200
Easthampton, . . . . .	33,000	Spencer, . . . . .	24,400
Fall River, . . . . .	285,100	Springfield, . . . . .	610,550
Fitchburg, . . . . .	137,425	Stoughton, . . . . .	9,000
Frammingham, . . . . .	42,000	Taunton, . . . . .	65,900
Gardner, . . . . .	10,850	Waltham, . . . . .	286,800
Gloucester, . . . . .	80,000	Webster, . . . . .	31,800
Greenfield, . . . . .	29,000	Westfield, . . . . .	61,200
Haverhill, . . . . .	165,150	Williamstown, . . . . .	6,350
Holyoke, . . . . .	260,000	Woburn, . . . . .	51,000
Ipswich, . . . . .	5,400	Worcester, . . . . .	664,800
Jamaica Plain, . . . . .	224,400		
Lawrence, . . . . .	524,000		
Leominster, . . . . .	20,000		
Lexington, . . . . .	13,213		
			\$17,049,538

Included in the above are certain companies which have electric light plants, and the following shows the assessed value of such wherever separately returned : —

Amherst, . . . . .	\$5,500	Middleborough, . . . . .	\$22,000
Athol, . . . . .	5,500	New Bedford, . . . . .	182,400
Beverly, . . . . .	34,900	Newton, . . . . .	113,150
Charlestown, . . . . .	110,000	North Adams, . . . . .	13,800
Chelsea, . . . . .	75,950	Southbridge, . . . . .	25,700
Clinton, . . . . .	59,500	Waltham, . . . . .	120,000
Holyoke, . . . . .	160,000	Webster, . . . . .	21,500
Lawrence, . . . . .	90,000	Westfield, . . . . .	19,700
Lexington, . . . . .	6,000		
Lynn, . . . . .	265,000	Total, . . . . .	\$1,330,600

The value of the gas plants, as assessed by the local assessors, is then in round numbers \$15,500,000, as the electric plants of the Brookline, Cottage City, Easthampton, Fitchburg, Newburyport, Stoughton, and Citizens of Reading companies are not given in the above table.

The following table shows the amount paid by each company for taxes after deducting the amounts belonging to the electrical departments and the amount for each thousand feet of gas sold : —

COMPANY.	Amount of Taxes paid.	Amount per Thousand sold.
Adams, . . . . .	\$634 20	\$0 1633
Amesbury, . . . . .	725 74	1702
Amherst, . . . . .	37 81	0438
Arlington, . . . . .	1,104 28	1840
Athol, . . . . .	146 67	0542
Attleborough, . . . . .	537 32	0662
Bay State, . . . . .	9,704 99	0113
Beverly, . . . . .	760 71	1089
Boston, . . . . .	65,810 06	0587
Brockton, . . . . .	3,787 20	2401
Brookline, . . . . .	7,866 63	0564
Cambridge, . . . . .	20,124 18	1412
Charlestown, . . . . .	9,077 48	1016
Chelsea, . . . . .	4,186 77	1488
Chicopee, . . . . .	593 88	0827
Citizens' (Quincy), . . . . .	410 04	0616
Citizens' (Reading, etc.), . . . . .	560 64	0884
Clinton, . . . . .	395 71	0870
Cottage City, . . . . .	144 65	0529
Danvers, . . . . .	106 76	0498
Dedham, . . . . .	520 63	1042
Dorchester, . . . . .	5,929 68	0591
East Boston, . . . . .	5,095 68	1201
Easthampton, . . . . .	750 64	1828
Fall River, . . . . .	6,728 75	1256
Fitchburg, . . . . .	1,448 94	0876
Framingham, . . . . .	763 53	0566
Gardner, . . . . .	267 25	1908
Gloucester, . . . . .	2,373 58	1230
Greenfield, . . . . .	476 20	1374
Haverhill, . . . . .	3,140 08	0547
Holyoke, . . . . .	1,771 50	0368
Ipswich, . . . . .	63 43	0445
Jamaica Plain, . . . . .	5,002 33	1017
Lawrence, . . . . .	11,825 84	1817
Leominster, . . . . .	561 25	3424
Lexington, . . . . .	100 00	1974
Lowell, . . . . .	18,604 33	0768
Lynn, . . . . .	5,632 36	0631

COMPANY.	Amount of Taxes paid.	Amount per Thousand sold.
Malden, . . . . .	\$4,044 01	\$0 0989
Manufacturers' (Fall River), . . . . .	985 89	0663
Marblehead, . . . . .	400 43	1146
Marlborough, . . . . .	459 54	0978
Middleborough, . . . . .	5 07	0080
Milford, . . . . .	1,570 70	1759
Nantucket, . . . . .	77 61	0430
Natick, . . . . .	289 64	1228
New Bedford, . . . . .	3,543 48	0822
Newburyport, . . . . .	1,404 01	1955
Newton, . . . . .	5,467 95	0861
North Adams, . . . . .	495 28	0304
Northampton, . . . . .	1,051 53	0794
North Attleborough, . . . . .	1,789 27	1723
Norwood, . . . . .	198 57	1025
Otis Co. (Ware), . . . . .	202 55	0750
Pittsfield, . . . . .	1,608 37	1221
Plymouth, . . . . .	413 06	0987
Roxbury, . . . . .	13,188 05	0729
Salem, . . . . .	4,846 27	1409
South Boston, . . . . .	7,001 07	0906
Southbridge, . . . . .	239 44	1710
Spencer, . . . . .	322 25	0410
Springfield, . . . . .	8,185 72	0902
Stoughton, . . . . .	195 14	3193
Taunton, . . . . .	1,876 48	0511
Waltham, . . . . .	2,520 88	1165
Webster, . . . . .	151 44	0904
Westfield, . . . . .	640 84	0863
Williamstown, . . . . .	100 90	1277
Woburn, . . . . .	960 43	1159
Worcester, . . . . .	12,139 45	0851
	\$274,146 04	-

The total sum paid by the companies for taxes, including State inspection, after apportioning to electric account that part of the gas companies' taxes belonging to their electrical departments, was \$274,146.04, an average of 6.7 cents per thousand feet of gas sold; being a decrease from the previous year in the total amount of \$8,908.35, and a difference of less than one tenth of a cent per thousand feet sold.



## DIVIDENDS.

The dividends declared by the several companies during the year are shown in the following table:—

COMPANY.	Rate per Cent.	Amount of Dividends.	Amount per Thousand sold.
Adams, . . . . .	10	\$1,730	\$0 4456
Amesbury, . . . . .	5	3,000	6464
Amherst, . . . . .	—	—	—
Arlington, . . . . .	5	3,500	5831
Athol, . . . . .	—	—	—
Attleborough, . . . . .	8	3,712	4575
Bay State, . . . . .	10	200,000	2335
Beverly, . . . . .	8	7,360	—
Boston, . . . . .	10	250,000	2230
Brockton, . . . . .	6	10,710	6792
Brookline, . . . . .	2	20,000	—
Cambridge, . . . . .	10	70,000	4914
Charlestown, . . . . .	10	50,000	—
Chelsea, . . . . .	2½	7,500	—
Chicopee, . . . . .	12	3,600	5012
Citizens' (Quincy), . . . . .	—	—	—
Citizens' (Reading, etc.), . . . . .	—	—	—
Clinton, . . . . .	—	—	—
Cottage City, . . . . .	—	—	—
Danvers, . . . . .	2	400	1884
Dedham, . . . . .	—	—	—
Dorchester, . . . . .	8	32,000	3187
East Boston, . . . . .	10	22,000	5185
Easthampton, . . . . .	3	900	—
Fall River, . . . . .	10	28,800	5376
Fitchburg, . . . . .	10	15,000	—
Framingham, . . . . .	—	—	—
Gloucester, . . . . .	9	7,200	3732
Greenfield, . . . . .	—	2,040	5540
Haverhill, . . . . .	10	7,500	1307
Ipswich, . . . . .	—	—	—
Jamaica Plain, . . . . .	10	25,000	4410
Lawrence, . . . . .	6½	38,350	—
Leominster, . . . . .	4	2,000	1 2201
Lexington, . . . . .	1	200	—
Lowell, . . . . .	12	60,000	2476
Lynn, . . . . .	8	31,200	—
Malden, . . . . .	6	13,200	3231
Manufacturers' (Fall River), . . . . .	10	5,000	3365
Marblehead, . . . . .	1	400	1145

<sup>1</sup> In addition to this dividend, a rebate is allowed to mills owning stock. This rebate amounted to \$1,611.89.

<sup>2</sup> No dividend declared.

<sup>3</sup> An additional dividend of three per cent. was declared from the earnings of wharf property.

<sup>4</sup> Six per cent. on preferred stock (\$2,000) and four per cent. on common stock (\$48,000).

COMPANY.	Rate per Cent.	Amount of Dividends.	Amount per Thousand sold.
Marlborough, . . . . .	-	1 -	-
Middleborough, . . . . .	-	1 -	-
Milford, . . . . .	10	7,230	\$ 8116
Nantucket, . . . . .	-	1 -	-
Natick, . . . . .	-	1 -	-
New Bedford, . . . . .	6	33,000	-
Newburyport, . . . . .	5½	7,700	-
Newton, . . . . .	8	20,000	-
North Adams, . . . . .	8	4,000	-
Northampton, . . . . .	8	4,000	3021
North Attleborough, . . . . .	6	4,086	3935
Norwood, . . . . .	-	1 -	-
Pittsfield, . . . . .	12	7,500	5695
Plymouth, . . . . .	2	800	1911
Roxbury, . . . . .	6½	33,000	1824
Salem, . . . . .	4	12,000	3489
South Boston, . . . . .	6	26,400	3418
Southbridge, . . . . .	6	2,850	-
Spencer, . . . . .	-	1 -	-
Springfield, . . . . .	8	40,000	4408
Stoughton, . . . . .	6	1,440	-
Taunton, . . . . .	10	8,000	2179
Waltham, . . . . .	6	8,400	-
Webster, . . . . .	2	900	-
Westfield, . . . . .	8	4,320	-
Williamstown, . . . . .	-	1 -	-
Woburn, . . . . .	6	2,706	3267
Worcester, . . . . .	8	40,000	2803
	-	\$1,190,514	-

<sup>1</sup> No dividend declared.

#### PRICE OF GAS.

The following companies reduced the price of gas during the year ending June 30, 1894 : —

Adams,	Chelsea,	Lowell,
Amesbury,	Chicopee Falls,	Lynn,
Attleborough,	Citizens (Reading, etc.),	Malden,
Beverly,	Dorchester,	Newton,
Brookline,	Fitchburg,	Pittsfield,
Cambridge,	Holyoke,	Roxbury,
Charlestown,		South Boston.

The following pages show the price charged by the several companies, June 30, 1894 ; the average candle-power, as shown by the tests made by the State inspector of gas ; and the average price, per thousand feet sold by meter, received in the two years ending June 30, 1894.

COMPANY.	Average Candle- power.	Gross Price.	REMARKS.	Average Price.	
				1892-93.	1893-94.
Adams, . . . . .	17.7	\$2 50	Twenty per cent. discount, if paid within 5 days from date of bill, . . . . .	\$2 38	\$2 33
Amesbury, . . . . .	23.7	2 00	Special rates to large consumers, . . . . .	1 76	1 86
Amherst, . . . . .	34.1	6 00	For prompt payment if bill amounts to \$5, discount 5 per cent.; to \$10, 10 per cent.; to \$20, 15 per cent.; to \$50, 20 per cent.; to \$75, 25 per cent. Oil gas, with 5 to 8 per cent. of air, . . . . .		
Arlington, . . . . .	17.1	2 25		5 21	5 48
Athol, . . . . .	19.1	3 00	Discounts: 50 cents per M, if bill is settled within 20 days; 10 per cent. additional to small mills, etc.; 20 per cent. to large mills, etc.; 50 per cent. for gas for cooking, . . . . .	2 50	2 50
Attleborough, . . . . .	17.4	2 00	Discount of ten per cent. if paid on or before the sixteenth of the month, . . . . .		
Bay State (Boston), . . . . .	17.4	1 00	Discount of thirty cents per M to consumers of 10,000 feet and upward, 20 cents per M to consumers of over 1,000 feet and less than 10,000 feet a quarter. \$2 per M net for gas stoves, . . . . .	2 33	2 38
Beverly, . . . . .	18.7	2 40		2 00	1 85
Boston, . . . . .	24.6	1 00		1 23	98
Brockton, . . . . .	19.0	2 10	Discounts: 5 per cent. off bills less than 5,000 feet; 5,000 feet and over, 21 cents per M, if paid within 10 days. Fuel gas on separate meters, \$1.25 net, . . . . .	2 31	2 19
Brookline, . . . . .	26.6	1 50	Discount ten cents per M if paid before the twelfth of the month. Special rate to consumers in Boston, \$1 per M, . . . . .	1 28	1 00
Cambridge, . . . . .	17.9	1 80	Discount 15 cents per M, if paid within 25 days from date of bill. Large consumers, \$1.30 net, . . . . .	1 97	1 80
Charlestown, . . . . .	18.7	1 80	Discount 30 cents per M, if paid in 25 days, . . . . .	1 89	1 23
Chelsea, . . . . .	17.7	1 80	Discounts: 20 cents on bills paid within 25 days; \$1.50 per M to consumers of over 500,000 feet per annum; \$1.50 per M to consumers of over 1,000,000 feet per annum, . . . . .	1 53	1 36
Chicopee, . . . . .	20.1	2 50	Discount 50 cents per M on bills paid on or before the 10th of the month. To consumers using 5,000 feet per month 75 cents per M discount; special rates to very large consumers, . . . . .	1 56	1 47
Chicopee Falls, . . . . .	22.8	4 00	Discount of 25 per cent. on bills paid within ten days. Oil gas, with 15 per cent. air, . . . . .	1 80	1 74
Citizens' (Quincy), . . . . .	17.6	2 50	Two dollars and fifty cents per M for houses, and \$2 for stoves, offices, stores and public buildings; no discounts, . . . . .	1 85	1 61
Citizens' (Dorchester), . . . . .				3 75	3 36

Clinton, . . . . .	18.1	2 50	Discount 10 per cent. on bills paid within ten days. Large consumers supplied at \$2, but no discount.	2 16	2 12
Cottage City, . . . . .	-	2 20	Discount 20 cents per M, if paid in 5 days. For fuel through separate meter, \$1 per M net. During November, December, January, February, March and April, \$1 net per M. Water gas (non-illuminating), . . . . .	1 47	1 56
Danvers, . . . . .	17.5	3 00	Discounts: On monthly bills from \$1 to \$3, 10 per cent.; from \$3 to \$9, 20 per cent.; from \$9 to \$24, 25 per cent.; over \$24, 33 per cent. . . . .	2 37	2 48
Dedham, . . . . .	19.2	2 50	Discount 20 per cent., for payment before the 15th of the month, . . . . .	2 01	2 03
Dorchester, . . . . .	24.8	1 40	Discount 10 cents per M, on bills paid on or before the 12th of the month, . . . . .	1 52	1 52
East Boston, . . . . .	17.9	1 60	Discount 25 cents per M, on bills paid before the 15th of the month, . . . . .	1 72	1 82
Easthampton, . . . . .	22.0	3 00	Discount 63 per cent., making \$2.80 net. To the town, and consumers using 50,000 feet a year, the bills are made at \$2.50, with a discount of 4 per cent., making net price \$2.40. Largest consumers, \$2.25 net, . . . . .	2 57	2 58
Fall River, . . . . .	24.2	1 70	Discounts: consumers of 1,000 feet or less per month, 10 cents per M; over 1,000 feet and not over 10,000 feet, 30 cents per M; over 10,000 feet, 40 cents per M; to mills, 45 cents per M, . . . . .	1 45	1 37
Fitchburg, . . . . .	17.6	2 00	Discount of 10 per cent., for payment on or before the twentieth of the month. Large consumers, \$1.75 to \$1.50, . . . . .	1 79	1 81
Framingham, . . . . .	-	90	To consumers of 1,000 to 50,000 feet per month, 60 cents per M; of more than 50,000 per month, 48 cents per M. Discount 163 per cent. for payment before the 15th of the month. Non-illuminating water gas, . . . . .	49	0 48
Gardner, . . . . .	36.5	6 00	Discounts vary according to amount used from 10 to 334 per cent., if paid by the 10th of the month. Pure oil gas, . . . . .	4 38	4 59
Gloucester, . . . . .	17.6	2 00	Discounts 25 per cent., if paid on or before the 15th of the month, . . . . .	1 53	1 58
Greenfield, . . . . .	16.9	2 50	On bills of \$2.50 per month, for dwellings 5 per cent. discount if paid in 5 days; on bills of \$2.50 for stores, 10 per cent., . . . . .	2 20	2 19
Haverhill, . . . . .	26.0	1 50	Discount 10 cents per M, if paid on or before the 10th. Day consumption for manufacturing purposes, \$1.25, . . . . .	1 41	1 40
Holyoke, . . . . .	17.9	2 00	Discounts: 35 per cent. to consumers of 360,000 feet per year, 25 per cent. to all others. For gas engines, \$1.25, . . . . .	1 53	1 45
Ipswich, . . . . .	24.2	3 50	Oil gas, 334 per cent. air, . . . . .	2 97	3 07
Jamaica Plain, . . . . .	18.4	2 00	Twenty cents per M discount on all bills paid within 16 days. City buildings 5 per cent. off net price, . . . . .	1 89	1 79
Lawrence, . . . . .	19.8	1 60	Twenty cents per M discount for less than 250,000 feet per year, if paid before the 15th of the month. Between 250,000 and 800,000 feet per year, \$1.50 less 10 cents. Over 800,000, \$1.30 net. For gas in stoves, \$1.30 net, . . . . .	1 43	1 37

COMPANY.	Average Candle- power.	Gross Price.	REMARKS.	Average Price, 1892-3.	Average Price, 1893-4.
Leominster, . . . . .	29.0	\$4 00	Oil gas, with 40 per cent. air. Discount 50 cents per M on monthly bills of 3,000 feet and over.	\$3 76	\$3 80
Lexington, . . . . .	28.4	6 00	Discount for payment by the 10th of the month: on bills of \$10 or less, 10 per cent.; over \$10, 15 per cent.; over \$20, 20 per cent.; over \$30, 25 per cent. A few large consumers, special rates. Oil gas, with 33 $\frac{1}{3}$ per cent. air. . . . .	5 36 1 10	5 51 1 06
Lowell, . . . . .	19.5	1 20	Discount 20 cents per M, if paid within 5 days.	1 39	1 30
Lynn, . . . . .	20.0	1 50	Discount 20 cents per M, for payment within 10 days. Gas engines \$1.00 per M net.	1 78	1 70
Malden, . . . . .	18.3	1 90	Discount 30 cents per M, if paid by the 20th of the month.		
Manufacturers' (Fall River), . . . . .	18.4	-	To consumers using less than 500 feet per month, \$1.80 per M; using 500 feet and less than 1,000 feet, \$1.70 per M; consumers of 1,000 feet or more per month, \$1.40 per M. To mills \$1.25 per M.	1 37	1 28
Marblehead, . . . . .	17.6	3 00	Discounts: 10 per cent. on monthly bills of \$1 to \$3; 15 $\frac{1}{2}$ per cent. on bills from \$3 to \$12, and 25 per cent. on bills over \$12.	2 50 2 23	2 68 2 13
Marlborough, . . . . .	17.5	2 50	Discounts from 10 to 30 per cent.	1 84	1 87
Milford, . . . . .	18.5	2 00	Bills amounting to \$5 per month, 5 per cent. discount; \$10 a month, 10 per cent; \$50 a month, 15 per cent.	1 99	1 96
Nantucket, . . . . .	18.0	2 50	Net rate to most consumers \$2; to some \$1.50.	1 82	1 80
Natick, . . . . .	17.5	2 00	Discounts: 10 cents per M, if paid on or before the 15th of the month; 20 cents per M to consumers of 4,000 feet.		
New Bedford, . . . . .	20.0	1 80	Less than 4,000 feet per month 10 per cent. discount; 4,000 feet or over per month 25 per cent. discount for payment by the 10th of the month. Certain large consumers, \$1.30 and \$1.25 net.	1 47	1 54
Newburyport, . . . . .	17.1	2 50	Discounts: 20 per cent. on bills of 1,000 feet or more per month; 10 per cent. on all less than 1,000 feet per month, if paid within 10 days.	2 00	2 00
Newton, . . . . .	17.6	1 80	30 cents per M discount for cash in 20 days.	1 80	1 48
North Adams, . . . . .	17.8	1 85	To some consumers, for mill consumption special rates.	1 61	1 69
Northampton, . . . . .	18.1	2 00	To large consumers, 5 per cent. discount, if paid within 5 days.	1 92	1 86
North Attleborough, . . . . .	17.3	2 50	Discount of 50 cents per M, paid on or before the 16th of the month.	2 00	2 00
Norwood, . . . . .	18.4	2 25	If paid within 15 days, discount of 25 cents per M.	2 00	2 00
Pittsfield, . . . . .	23.2	2 00	Discounts: 5 per cent. on bills of less than 1,000 feet per month; 10 per cent. on bills of 1,000 feet and less than 25,000; 25 per cent. on bills of 25,000 feet or over.	1 88	1 75
Plymouth, . . . . .	17.4	2 50	Special price to large consumers.	1 94	1 90
Roxbury, . . . . .	24.1	1 00		1 52	1 08



Salem, . . . . .	18.6	2 00	Discount 20 per cent., if paid on or before the 15th of the month; 25 per cent. on bills of 20,000 feet and over, per month.	1 60	1 60
South Boston, . . . . .	23.2	1 40	Discount 10 cents per M, if paid on or before the 12th of the month.	1 52	1 31
Southbridge, . . . . .	24.9	3 00	Discounts: 5 per cent. to consumers of 1,000 feet; 10 per cent. to consumers of 2,000 feet and over. Oil gas, with 30 to 40 per cent. air.	2 80	2 81
Spencer, . . . . .	20.9	1 60	20 cents per M discount on all bills paid on or before the 15th day of the month.	1 60	1 60
Springfield, . . . . .	18.4	1 60	Discount 10 per cent., if paid by the 10th of the month. Pure oil gas.	1 66	1 40
Stoughton, . . . . .	42.5	5 50	Over 125,000 feet per quarter, \$1.40 per M.	4 96	4 96
Taunton, . . . . .	17.6	1 50	Discount 10 per cent., if paid by the 15th of the month; also special rates to large consumers.	1 47	1 47
Waltham, . . . . .	19.2	2 00	Public Institutions, \$1.75.	1 67	1 68
Ware, . . . . .	17.8	2 00	If more than 20,000 feet is used in year, \$2.15 per M for such excess. Gas engines \$2.00. Discount from each of these prices for payment within 5 days, 25 cents per M.	1 88	1 99
Webster, . . . . .	18.3	2 50	Discount 5 per cent., if paid before the 10th of the month, 5 per cent. additional on bills amounting to \$5 per month; some large consumers, \$6 per M net. Pure oil gas.	2 50	2 50
Westfield, . . . . .	18.4	2 25	Discount 20 cents, if paid on or before the 15th of the month.	1 96	1 96
Williamstown, . . . . .	46.3	6 00	Discount 30 cents per M, if paid on or before the 15th of the month.	5 28	5 31
Woburn, . . . . .	18.0	1 80		1 72	1 67
Worcester, . . . . .	19.6	1 70		1 60	1 40

The average price paid by consumers for coal gas to the companies selling annually more than 30,000,000 feet each is \$1.20 per thousand feet. If the Boston and Bay State companies be excluded the average is \$1.34. The average price received by the remainder of the coal-gas companies is \$1.79, making an average for all of \$1.26 per thousand. The average price for oil gas is \$3.81 per thousand feet.

The average price paid for coal gas in 1886 was \$1.72; in 1887, \$1.66; in 1888, \$1.56; in 1889, \$1.45; in 1890, \$1.39; in 1891, \$1.31; in 1892, \$1.38; and in 1893, \$1.27.

The following table shows the amount of gas made in the year ending June 30, 1894, and in the year ending June 30, 1893; the amount sold by meter and to public lamps in both these years; the amount used at works and offices, with the amount of gas unaccounted for during the year ending June 30, 1894, and the percentage of unaccounted-for gas in both years.

NOTE.—The terms "coal gas" and "coal-gas companies" whenever used in the report are intended, unless otherwise qualified, to include all the companies except those that make their gas entirely from oil distilled in closed retorts externally fired.

## Coal Gas.

COMPANY.	Gas made. Year ending June 30, 1894.	Gas made. Year ending June 30, 1893.	Gas sold by Meter. Year ending June 30, 1894.	Gas sold by Meter. Year ending June 30, 1893.	Gas sold for Public Lamps. Year ending June 30, 1894.	Gas sold for Public Lamps. Year ending June 30, 1893.	Gas used at Works and Offices. Year ending June 30, 1894.	Gas unac- counted for. Year ending June 30, 1894.	Percent- age unac- counted for 1894.	Percent- age unac- counted for 1893.
Adams, . . . . .	Feet. 5,000,000	Feet. 5,850,000	Feet. 3,382,460	Feet. 4,549,400	-	-	Feet. 20,000	Feet. 1,097,540	21.95	22.23
Amesbury, . . . . .	5,415,500	6,804,700	4,072,075	5,143,900	190,000	168,000	80,000	964,925	17.82	7.00
Arlington, . . . . .	7,940,940	7,500,440	6,001,900	5,922,560	-	-	91,400	1,858,940	23.41	19.68
Attol, . . . . .	2,980,600	3,579,500	2,704,900	3,396,300	-	-	-	157,200	5.27	4.49
Attleborough, . . . . .	9,482,000	10,190,000	5,113,200	9,061,100	-	-	-	1,377,400	13.47	9.88
Bay State, . . . . .	857,739,000	968,157,000	856,417,159	946,337,960	-	-	1,832,000	171,841	0.02	0.08
Beverly, . . . . .	7,979,900	7,989,700	6,968,000	7,182,800	16,500	300	147,700	843,700	10.57	8.30
Boston, . . . . .	1,141,708,200	1,220,220,600	1,096,623,800	1,152,792,100	24,210,970	39,198,380	2,053,000	18,261,480	1.60	2.08
Brockton, . . . . .	18,046,000	20,600,000	15,768,700	16,299,600	-	-	600,000	2,798,400	14.89	18.29
Brookline, . . . . .	106,913,000	88,735,200	107,385,100	60,459,000	32,067,268	11,483,041	-	57,764,642	23.89	18.69
Cambridge, . . . . .	158,751,500	152,968,200	137,094,900	131,876,500	5,411,872	5,484,150	1,405,500	14,907,228	9.39	9.40
Charlestown, . . . . .	102,469,000	90,605,000	80,448,497	70,445,897	8,579,682	8,632,726	795,000	12,880,451	11.99	18.61
Chelsea, . . . . .	57,695,000	40,082,000	59,067,415	81,892,710	-	-	487,000	1,024,565	24.03	21.03
Chicopee, . . . . .	8,903,100	9,023,500	1,161,500	7,830,700	21,592	29,348	50,000	2,064,508	18.58	10.75
Citizens' (Quincy), . . . . .	9,340,300	9,287,100	5,665,900	6,888,400	1,000,000	1,000,000	176,000	2,514,460	29.82	23.12
Citizens' (Reading, etc.), . . . . .	2,630,000	2,935,640	2,203,860	2,622,736	136,513	106,782	97,000	3,208,967	85.32	16.10
Clinton, . . . . .	5,694,600	8,806,500	4,549,500	6,515,900	-	-	246,000	1,177,560	19.67	30.98
Cottage City, . . . . .	3,444,200	3,652,000	1,519,600	2,110,900	620,800	623,000	-	1,003,800	29.14	24.96
Danvers, . . . . .	2,647,100	2,818,600	2,123,200	2,353,800	-	-	22,200	501,700	18.96	17.49
Dedham, . . . . .	6,723,300	7,866,820	4,994,600	6,012,300	-	-	208,300	1,583,400	23.79	30.33
Dorchester, . . . . .	1,100,382,100	1,826,679,400	77,598,700	60,076,200	22,800,800	22,502,000	182,600	-	-	-
East Boston, . . . . .	48,758,000	47,466,000	33,685,700	32,615,900	8,749,541	8,992,887	828,800	6,008,292	12.82	11.57
Easthampton, . . . . .	2,519,370	4,820,460	2,032,800	3,401,500	-	-	61,400	406,690	16.10	19.39
Fall River, . . . . .	57,708,700	59,370,400	52,737,000	64,192,100	835,981	1,009,777	296,000	3,873,519	6.71	6.49
Fitchburg, . . . . .	18,856,300	22,888,900	16,288,300	19,734,900	270,000	268,000	1,837,000	1,641,000	8.70	7.59
Frammingham, . . . . .	16,707,000	13,280,700	13,491,500	11,361,900	-	-	-	981,000	6.10	7.43

1 Gas bought.

2 Quantity not given.

## Coal Gas—Concluded.

COMPANY.	Gas made. Year ending June 30, 1894.	Gas made. Year ending June 30, 1893.	Gas sold by Meter. Year ending June 30, 1894.	Gas sold by Meter. Year ending June 30, 1893.	Gas sold for Public Lamps. Year ending June 30, 1894.	Gas sold for Public Lamps. Year ending June 30, 1893.	Gas used at Offices. Year ending June 30, 1894.	Gas unac- counted for, Year ending June 30, 1894.	Percent- age unac- counted for, 1894.
	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Percent- age unac- counted for, 1893.
Gloucester,	21,477,500	19,266,300	18,305,300	17,328,000	984,000	883,200	125,000	1,102,000	5.13
Greenfield,	4,035,700	4,340,700	3,465,200	5,786,000	-	-	64,000	511,500	12.66
Haverhill,	62,252,800	66,854,000	53,753,000	54,150,900	3,637,600	4,331,900	700,000	4,107,200	6.50
Holyoke,	55,954,800	60,222,900	47,918,100	54,316,800	296,284	256,268	389,400	6,817,948	12.18
Jamaica Plain,	57,591,044	49,635,000	34,247,935	29,444,250	15,129,257	14,202,323	500,000	8,145,249	14.14
Lawrence,	72,249,500	82,614,700	65,077,089	74,022,557	-	-	940,900	6,212,412	8.60
Lowell,	257,365,000	283,632,000	236,501,500	258,586,500	5,714,400	6,882,000	2,104,500	12,780,600	4.96
Lynn,	99,833,800	99,075,700	89,189,600	88,686,500	-	-	1,893,500	8,889,700	8.90
Malden,	48,765,900	46,158,400	40,842,300	39,501,316	11,000	8,000	422,700	7,541,700	15.46
Manufacturers' (Fall River),	17,250,000	16,314,500	14,700,400	14,008,500	157,000	238,300	186,600	2,206,000	12.85
Marblehead,	5,144,900	5,650,200	3,039,640	3,415,140	432,800	312,000	201,700	1,448,260	28.15
Marlborough,	-	6,312,800	4,078,400	5,765,400	30,000	394,500	133,000	-	6.69
Millford,	10,874,300	12,383,800	8,542,800	10,444,400	365,000	500,000	69,000	1,887,590	17.36
Nantucket,	2,470,200	2,721,180	1,805,300	1,770,700	-	400,000	45,000	619,990	25.09
Natick,	2,747,700	3,243,800	2,292,200	2,653,400	65,700	240,000	74,500	315,800	11.49
New Bedford,	49,699,900	46,696,300	37,634,200	38,739,300	5,444,793	5,119,487	397,400	5,532,407	11.19
Newburyport,	8,954,296	10,339,390	7,180,400	8,183,500	-	-	200,000	1,579,808	17.64
Newton,	69,278,800	65,546,700	57,897,800	52,999,500	5,606,100	6,162,000	418,500	5,356,400	7.73
North Adams,	20,056,300	23,692,600	16,063,900	18,632,800	250,000	350,000	370,000	3,392,400	16.91
Northampton,	16,015,500	15,571,100	13,238,000	13,063,050	78,000	91,200	100,000	2,668,377	17.97
North Attleborough,	11,574,500	14,313,500	10,306,200	12,961,000	-	-	165,100	1,000,700	8.64
Norwood,	-	1,037,600	1,037,600	1,003,590	1	1	-	-	-
Otis Co. (Ware),	5,058,650	4,705,140	2,692,800	2,537,000	7,155	5,136	74,000	789,367	15.60
Pittsfield,	14,618,000	15,485,000	13,170,750	13,443,400	-	-	225,000	1,222,050	8.35
Plymouth,	4,653,900	5,089,120	4,185,400	4,592,700	-	-	127,700	340,300	7.31

	<sup>1</sup> 182,064,009	<sup>2</sup> 376,486,460	104,064,300	152,823,800	16,814,102	26,226,942	244,000	1,048,524	1.06	1.26
Newbury, . . . . .										
Salem, . . . . .	40,881,000	40,989,000	34,303,000	35,406,100	-	165,435	573,300	5,703,700	14.02	12.53
South Boston, . . . . .	84,271,000	86,701,083	68,904,000	66,538,100	8,352,203	8,836,460	661,000	6,972,211	8.27	10.43
Spencer, . . . . .	9,097,500	11,388,800	6,620,300	8,320,300	-	-	260,000	866,700	9.56	13.55
Springfield, . . . . .	96,676,000	96,999,000	90,067,000	86,001,300	673,800	780,800	687,300	4,279,900	4.47	6.86
Taunton, . . . . .										
Taunton, . . . . .	39,364,000	45,372,400	35,310,400	40,713,400	1,402,500	1,477,500	576,600	1,979,500	5.04	4.90
Walham, . . . . .										
Walham, . . . . .	26,598,200	32,604,400	20,727,700	27,009,400	908,300	1,079,500	560,800	4,298,900	17.16	11.94
Webster, . . . . .	1,994,100	2,028,000	1,683,300	1,586,400			646,300	846,300	17.35	20.13
Westfield, . . . . .	8,410,800	8,660,300	7,281,000	7,707,700	133,333	133,333	102,000	889,767	16.38	8.00
Woburn, . . . . .	9,213,700	9,342,000	8,231,000	8,722,400	2,082,900	1,066,000	186,000	764,700	8.30	4.76
Worcester, . . . . .	154,566,000	160,726,000	140,996,400	144,917,000			-	11,061,700	7.19	8.23

## Oil Gas.

		1-	771,622	782,550	771,622	79,887	101,814	1-	-	-
Amherst, . . . . .	-									
Chilcopee Falls, . . . . .	2,980,239	3,389,200	2,946,000	2,946,000	21,002,625	1-	1-	-	-	-
Gardner, . . . . .	1-	1-	1,400,800	1,400,800	1,681,300	-	-	1-	-	-
Ipawich, . . . . .	1,430,485	1,784,000	1,881,000	1,782,185	41,885		44,815	14,000	0.98	-
Leominster, . . . . .	1,857,620	2,186,850	1,639,108	1,971,080		-	-	60,000	8.52	7.37
Lexington, . . . . .	630,255	1,032,500	566,235	722,500		-	300,000	116,000	17.68	-
Middleborough, . . . . .	1-	1,539,327	433,500	1,400,500		-	-	1-	-	6.41
Southbridge, . . . . .	1-	1-	1,399,860	1,405,060		-	-	1-	-	-
Stoughton, . . . . .	1-	1-	611,038	562,000		-	-	1-	-	-
Williamstown, . . . . .	800,000	710,000	758,900	669,500	31,100		30,000	10,000	-	1.34

<sup>1</sup> Quantity not given.<sup>2</sup> Gas bought.<sup>3</sup> Quantity used in mills of the company unknown.<sup>4</sup> To Dec. 15, 1893.



The following table shows the daily capacity of the several works, June 30, 1894, and the greatest and least day's output during the year ending with that date, for each of the companies : —

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
	Feet.	Feet.		Feet.	
Adams, . . .	50,000	—	—	—	—
Amesbury, . . .	100,000	37,000	Dec. 1,	8,000	July 8.
Amherst, . . .	5,000	4,500	Oct. 14,	1,500	Aug. 1.
Arlington, . . .	500,000	34,580	Nov. 15,	9,400	Aug. 19.
Athol, . . .	75,000	22,400	Dec. 24,	3,100	June 23.
Attleborough, . . .	100,000	52,000	Jan. 12,	21,000	May 14.
Bay State, . . .	4,000,000	4,074,000	Dec. 5,	401,000	June 10.
Beverly, . . .	50,000	38,400	Jan. 6,	10,300	July 2.
Boston, . . .	6,000,000	5,410,000	Dec. 16,	983,000	June 17.
Brockton, . . .	100,000	84,874	Dec. 19,	23,223	July 4.
Brookline, . . .	2,000,000	841,000	Dec. 26,	144,000	June 12.
Cambridge, . . .	1,000,000	751,000	Dec. 12,	183,000	July 30.
Charlestown, . . .	800,000	456,000	Dec. 23,	140,000	July 16.
Chelsea, . . .	250,000	179,000	Dec. 4,	58,000	Aug. 21.
Chicopee, . . .	150,000	59,000	Dec. 29,	13,600	June 3.
Citizens' (Quincy), . . .	70,000	41,500	Dec. 5,	13,300	May 2.
Citizens' (Reading, etc.), . . .	60,000	51,000	Jan. 26,	7,000	July 24.
Clinton, . . .	90,000	29,500	Dec. 29,	8,100	July 3.
Cottage City, . . .	60,000	31,000	Aug. 22,	1,200	Jan. 8.
Danvers, . . .	30,000	13,730	Jan. 13,	2,680	Aug. 7.
Dedham, . . .	75,000	29,240	Dec. 1,	10,370	June 5.
Dorchester, . . .	300,000	439,000	Dec. 30,	120,000	July 16.
East Boston, . . .	400,000	214,374	Dec. 23,	68,004	July 16.
Easthampton, . . .	30,000	12,818	Nov. 8,	3,354	Aug. 5.
Fall River, . . .	500,000	360,200	Dec. 1,	56,100	June 18.
Fitchburg, . . .	150,000	87,200	Dec. 24,	18,900	June 17.
Frammingham, . . .	250,000	68,100	Jan. 11,	16,700	Dec. 24.
Gloucester, . . .	180,000	107,700	Dec. 23,	19,900	June 17.
Greenfield, . . .	60,000	19,400	Dec. 24,	5,400	June 18.
Haverhill, . . .	400,000	344,000	Jan. 5,	71,000	Aug. 6.
Holyoke, . . .	500,000	286,877	Dec. 1,	55,379	Aug. 6.
Ipswich, . . .	—	12,000	Dec. 24,	1,100	July 4.
Jamaica Plain, . . .	500,000	252,303	Dec. 23,	76,000	July 16.
Lawrence, . . .	1,000,000	387,547	Jan. 5,	74,393	May 27.
Leominster, . . .	30,000	9,710	Dec. 1,	1,525	June 24.
Lowell, . . .	1,000,000	1,366,000	Jan. 5,	247,000	June 10.
Lynn, . . .	700,000	450,300	Dec. 18,	106,800	June 17.
Malden, . . .	350,000	228,000	Jan. 5,	52,100	July 2.
Manufacturers (Fall River), . . .	200,000	150,000	Dec. 8,	18,600	June 11.
Marblehead, . . .	50,000	20,900	Dec. 12,	6,900	June 17.
Marlborough, . . .	50,000	32,000	Dec. 23,	3,000	Aug. 6.
Milford, . . .	80,000	51,550	Jan. 13,	14,090	June 3.
Nantucket, . . .	30,000	12,310	Aug. 12,	3,700	Apr. 19.
Natick, . . .	35,000	16,100	Jan. 2,	3,400	June 11.
New Bedford, . . .	600,000	217,500	Dec. 13,	75,000	July 24.
Newburyport, . . .	100,000	41,780	Dec. 20,	9,880	July 16.

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
	Feet.	Feet.		Feet.	
Newton, . . .	400,000	333,400	Dec. 31,	68,900	July 1.
North Adams, . . .	175,000	103,000	Dec. 30,	26,200	June 28.
Northampton, . . .	100,000	73,753	Nov. 27,	14,406	June 20.
North Attleborough, . .	110,000	59,300	Jan. 16,	9,800	June 10.
Otis Co. (Ware), . . .	70,000	27,150	Jan. 5,	6,058	June 10.
Pittsfield, . . .	240,000	65,000	Dec. 25,	22,000	June 29.
Plymouth, . . .	50,000	21,000	Dec. 13,	6,390	May 27.
Roxbury, . . .	500,000	830,000	Dec. 16,	202,000	June 17.
Salem, . . .	330,000	203,600	Dec. 19,	38,900	June 18.
South Boston, . . .	425,000	388,000	Dec. 23,	90,000	June 17.
Spencer, . . .	225,000	48,100	Dec. 2,	11,000	Mar. 18.
Springfield, . . .	360,000	427,000	Dec. 15,	125,000	June 17.
Stoughton, . . .	10,000	-	-	-	-
Taunton, . . .	300,000	225,000	Dec. 3,	50,000	June 17.
Waltham, . . .	200,000	119,200	Dec. 5,	32,100	July 30.
Webster, . . .	24,000	12,100	Dec. 10,	1,900	June 18.
Westfield, . . .	70,000	41,100	Jan. 3,	10,200	July 4.
Woburn, . . .	80,000	39,000	Dec. 28,	11,000	July 4.
Worcester, . . .	1,500,000	735,000	Dec. 30,	155,000	July 16.

The following tables show the total quantity of gas sold during the year ending June 30, 1894, the percentage of increase in sales over the previous year; the capital (including bonds) per thousand feet sold, omitting those companies which have electric light plants; the average price received for all gas sold during the year ending June 30, 1894, and the average price the year previous:—

*Coal-gas Companies.*

COMPANY.	Total Sales of Gas.	Increase over 1892-93. Per Cent.	Capital per M sold, includ- ing Bonds.	Average Price received per M sold, 1893-94.	Average Price received per M sold, 1892-93.
	Feet.				
Adams, . . . . .	3,882,460	.1466*	\$4.456	\$2 33	\$2 38
Amesbury, . . . . .	4,262,075	.1976*	14.078	1 91	1 76
Arlington, . . . . .	6,001,900	.0134	11.663	2 50	2 50
Athol, . . . . .	2,704,900	.1794*	—	2 38	2 33
Attleborough, . . . . .	8,113,200	.1046*	5.719	1 85	2 00
Bay State, . . . . .	856,417,159	.1128*	2.335	10 98	1 23
Beverly, . . . . .	6,984,500	.0208*	—	2 19	2 31
Boston, . . . . .	1,120,834,770	.0596*	2.223	0 99	1 25
Brockton, . . . . .	15,768,700	.0325*	17.666	1 90	1 97
Brookline, . . . . .	139,442,358	.9382	—	1 15	1 90
Cambridge, . . . . .	142,436,772	.0388	4.914	1 36	1 52
Charlestown, . . . . .	89,338,479	.0462	—	1 46	1 55
Chelsea, . . . . .	28,067,415	.1059*	—	1 74	1 80
Chicopee, . . . . .	7,160,000	.0978*	4.177	1 62	1 85
Citizens' (Quincy), . . . . .	6,655,900	.0267*	12.545	2 01	2 01
Citizens' (Reading, etc.), . . . . .	6,340,403	.1052	—	1 97	2 20
Clinton, . . . . .	4,549,300	.2178*	—	2 12	2 15
Cottage City, . . . . .	2,440,400	.1091*	—	1 41	1 47
Danvers, . . . . .	2,123,200	.0914*	9.419	2 48	2 37
Dedham, . . . . .	4,996,600	.1697*	21.717	2 03	2 01
Dorchester, . . . . .	100,399,500	.2174	3.979	1 28	1 52
East Boston, . . . . .	42,435,241	.0198	5.172	1 51	1 69
Easthampton, . . . . .	2,052,350	.3966*	—	2 58	2 57
Fall River, . . . . .	53,562,981	.0296*	5.376	1 37	1 45
Fitchburg, . . . . .	16,558,300	.1722*	—	1 81	1 79
Framingham, . . . . .	13,491,500	.1878	12.654	20 48	20 49
Gloucester, . . . . .	19,289,300	.0591	4.406	1 56	1 52
Greenfield, . . . . .	3,465,200	.0846*	14.718	2 19	2 20
Haverhill, . . . . .	57,390,600	.0186*	1 786	1 39	1 41
Holyoke, . . . . .	48,173,384	.1066*	—	1 45	1 53
Jamaica Plain, . . . . .	49,377,242	.1316	6.481	1 70	1 85
Lawrence, . . . . .	65,077,089	.1279*	—	1 37	1 41
Lowell, . . . . .	242,305,900	.0871*	2.117	1 06	1 10
Lynn, . . . . .	89,189,600	.0068	—	1 30	1 39
Malden, . . . . .	40,853,300	.0340	6.009	1 70	1 77
Manufacturers' (Fall River), . . . . .	14,857,400	.0428	3.365	1 28	1 37

\* Decrease.

<sup>1</sup> From sales to general consumers only.

<sup>2</sup> Non-illuminating.

COMPANY.	Total Sales of Gas.	Increase over 1892-93. Per Cent.	Capital per M sold, includ- ing Bonds.	Average Price received per M sold, 1893-94.	Average Price received per M sold, 1892-93.
	Feet.				
Marblehead, . . .	3,492,440	.0637*	\$13.457	\$2 67	\$2 48
Marlborough, . . .	4,698,400	.1842*	14.941	2 13	2 28
Milford, . . .	8,907,800	.1861*	8.116	1 84	1 82
Nantucket, . . .	1,805,300	.1683*	21.132	1 96	1 98
Natick, . . .	2,358,000	.1850*	12.080	1 80	1 76
New Bedford, . . .	43,078,993	.0643	-	1 56	1 54
Newburyport, . . .	7,180,400	.1226*	-	2 00	2 00
Newton, . . .	57,897,800	.0733	-	1 51	1 79
North Adams, . . .	16,293,900	.1367*	-	1 59	1 60
Northampton, . . .	13,238,000	.0133	4.154	1 86	1 92
North Attleborough, . . .	10,384,200	.2044*	9.824	2 00	2 00
Norwood, . . .	1,937,600	.0178	6.193	2 00	2 00
Otis Co. (Ware), . . .	2,699,965	.0621	-	1 99	1 88
Pittsfield, . . .	13,170,750	.0203*	4.745	1 76	1 88
Plymouth, . . .	4,185,400	.0973*	10.035	1 90	1 94
Roxbury, . . .	180,878,402	.0172	3.312	1 08	1 62
Salem, . . .	34,393,000	.0331*	8.723	1 69	1 61
South Boston, . . .	77,256,863	.0049	5.647	1 30	1 52
Spencer, . . .	6,620,300	.1956*	-	1 60	1 60
Springfield, . . .	90,740,800	.0220	5.785	1 40	1 66
Taunton, . . .	36,712,900	.1298*	2.179	1 47	1 47
Waltham, . . .	21,633,000	.2298*	-	1 69	1 72
Webster, . . .	1,583,300	.0019*	-	2 50	2 50
Westfield, . . .	7,421,133	.0535*	-	1 96	1 96
Woburn, . . .	8,281,000	.0506*	5.446	1 57	1 72
Worcester, . . .	142,677,900	.0286*	4.401	1 40	1 50

*Oil-gas Companies.*

Amherst, . . .	862,437	.0123*	-	\$5 42	\$5 18
Chicopee Falls, . . .	946,000	.0564*	-	3 36	3 75
Gardner, . . .	1,400,600	.1669*	-	4 59	4 38
Ipswich, . . .	1,423,485	.2225*	\$17.140	3 09	2 99
Leominster, . . .	1,639,108	.1684*	30.504	3 80	3 76
Lexington, . . .	505,255	.6058*	-	5 50	4 64
Middleborough, . . .	633,500	-	-	1 16	2 25
Southbridge, . . .	1,399,950	.0036*	-	2 81	2 80
Stoughton, . . .	611,038	.1485	-	4 95	4 95
Williamstown, . . .	790,000	.1441	42.166	5 31	5 38

\* Decrease.

The following tables show the capital (including bonds), the gas sold, the gas unaccounted for, and the number of consumers per mile of main; also the gas sold per consumer and per meter light. Where capital is employed for both gas and electric light, the amount per mile of main is omitted.

*Coal-gas Companies.*

COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.	Gas sold per Meter Light.
	Capital.	Gas sold.	Gas unaccounted for.	Number of Consumers.		
		Feet.	Feet.		Feet.	Feet.
Adams, . . .	\$3,457 23	775,871	218,820	26.4	29,412	2,930
Amesbury, . . .	9,433 96	670,137	151,717	30.7	20,882	2,370
Arlington, . . .	3,176 04	272,318	84,344	22.4	12,125	2,543
Athol, . . .	-	777,270	45,172	49.7	15,635	2,197
Attleborough, . . .	9,150 07	1,699,921	251,903	62.1	25,756	4,977
Bay State, . . .	128,361 47	54,965,476	11,028	1.7	604,933	18,860
Beverly, . . .	-	880,769	106,393	74.8	11,750	2,489
Boston, . . .	19,901 03	8,340,164	135,884	223.9	36,442	3,712
Brookton, . . .	13,056 73	739,273	131,195	51.5	14,335	2,481
Brookline, . . .	-	708,189	288,977	45.6	11,945	1,698
Cambridge, . . .	7,679 40	1,566,214	163,541	77.1	19,480	3,608
Charlestown, . . .	-	2,087,912	287,878	110.2	17,097	3,601
Chelsea, . . .	-	757,351	243,405	42.9	17,652	3,514
Chicopee, . . .	5,714 29	1,367,923	315,144	44.5	30,598	2,874
Citizens' (Quincy), . . .	7,139 80	569,123	214,999	34.8	13,921	2,477
Citizens' (Reading etc.), . . .	-	324,716	206,872	20.7	15,356	2,055
Clinton, . . .	-	803,763	208,049	44.1	18,197	1,321
Cottage City, . . .	-	1,065,645	438,532	82.1	11,228	2,807
Danvers, . . .	4,089 98	434,192	102,597	32.3	13,438	1,781
Dedham, . . .	7,341 00	338,065	103,748	22.2	15,222	2,116
Dorchester, . . .	5,534 26	1,381,353	-	71.4	15,047	3,019
East Boston, . . .	10,733 80	2,070,416	293,193	93.8	17,516	4,478
Easthampton, . . .	-	562,904	111,250	48.8	11,530	1,178
Fall River, . . .	12,333 52	2,293,819	165,895	85.1	26,522	2,463
Fitchburg, . . .	-	999,294	99,034	49.2	19,985	2,844
Framingham, . . .	26,929 40	2,127,996	151,577	42.1	50,530	4,417
Gloucester, . . .	7,611 71	1,727,349	98,683	74.1	22,107	4,710
Greenfield, . . .	10,185 74	692,071	102,157	52.5	13,175	3,042
Haverhill, . . .	3,850 30	2,155,758	154,278	114.9	17,560	3,223
Holyoke, . . .	-	2,036,671	288,252	74.3	27,257	3,416
Jamaica Plain, . . .	8,175 78	1,261,554	208,105	50.1	17,496	3,378
Lawrence, . . .	-	1,601,166	152,851	65.5	24,483	3,517
Lowell, . . .	5,845 29	2,760,911	145,626	103.3	25,591	3,871
Lynn, . . .	-	2,273,898	227,166	98.5	23,124	4,320
Malden, . . .	3,536 46	589,854	108,889	37.7	15,612	3,221
Manufacturers' (Fall River), . . .	10,256 41	3,047,672	452,513	73.4	41,062	2,238

<sup>1</sup> Based on sales to private consumers.

COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.	Gas sold per Meter Light.
	Capital.	Gas sold.	Gas unaccounted for.	Number of Consumers.		
		Feet.	Feet.		Feet.	Feet.
Marblehead, . . .	\$5,749 23	427,209	177,157	27.5	13,509	2,121
Marlborough, . . .	17,176 41	1,149,596	-	55.7	20,519	2,435
Milford, . . .	9,060 15	1,103,488	236,528	63.1	16,960	2,564
Nantucket, . . .	20,688 72	979,013	336,220	91.9	10,746	2,856
Natick, . . .	6,410 25	504,169	67,522	51.7	9,472	1,456
New Bedford, . . .	-	1,389,372	179,075	80.8	15,017	2,923
Newburyport, . . .	-	714,467	165,919	52.0	14,535	2,504
Newton, . . .	-	865,223	72,979	38.3	20,553	3,272
North Adams, . . .	-	1,522,422	317,700	58.9	25,639	3,469
Northampton, . . .	4,988 81	1,200,617	241,451	55.6	21,595	3,167
North Attleborough, . . .	10,799 81	1,099,323	105,872	42.5	25,578	3,776
Norwood, . . .	2,843 12	461,516	-	14.4	31,764	2,513
Otis Co. (Ware), . . .	-	218,691	63,937	18.4	11,810	1,378
Pittsfield, . . .	7,847 81	1,653,786	153,447	84.9	19,483	4,036
Plymouth, . . .	10,640 99	1,060,400	86,217	66.1	16,036	2,619
Roxbury, . . .	7,967 14	2,407,625	25,814	114.9	18,965	3,689
Salem, . . .	9,871 04	1,131,644	187,671	87.2	13,429	2,718
South Boston, . . .	14,051 68	2,488,384	222,665	93.9	23,654	4,664
Spencer, . . .	-	506,914	66,593	38.3	13,241	3,041
Springfield, . . .	10,517 07	1,817,724	85,735	94.2	19,144	3,582
Taunton, . . .	3,417 34	1,568,257	84,558	63.5	23,730	4,009
Waltham, . . .	-	963,565	195,711	50.8	18,182	2,956
Webster, . . .	-	402,465	88,027	37.8	10,626	1,726
Westfield, . . .	-	1,095,863	131,389	59.2	18,174	3,335
Woburn, . . .	6,623 94	1,197,886	110,617	65.7	18,240	3,348
Worcester, . . .	9,791 71	2,221,082	172,033	89.1	24,575	4,973

*Oil-gas Companies.*

Amherst, . . .	-	189,964	-	30.4	5,670	1,266
Chicopee Falls, . . .	-	769,106	-	83.7	9,184	1,656
Gardner, . . .	-	131,388	-	16.1	8,143	2,004
Ipswich, . . .	7,500 00	444,422	-	28.1	15,344	1,641
Leominster, . . .	6,821 28	233,616	21,608	30.0	7,480	1,551
Lexington, . . .	-	132,068	30,057	30.8	4,282	1,068
Southbridge, . . .	-	648,104	-	98.1	6,603	1,058
Stoughton, . . .	-	156,636	-	24.1	6,500	1,885
Williamstown, . . .	9,964 49	263,314	-	26.0	8,723	2,349

<sup>1</sup> Total unaccounted for unknown.



The following table shows the number of tons of coal carbonized in 1892-93 and 1893-94, the kind and quantities of enricher used by the various coal-gas companies, and the percentage of cost of coal received from residuals:—

COMPANY.	Number of Tons of Coal carbon- ized, Year ending June 30, 1894.	Number of Tons of Coal carbon- ized, Year ending June 30, 1893.	ENRICHERS USED.	Cannel. Tons.	Naphtha. Gallons.	Oil. Gallons.	Percentage of cost of Coal received from Resid- ual Products.
Adams, . . . . .	661	656	Gas oil, . . . . .	-	-	-	29.14
Arlington, . . . . .	726	750	Gas oil, . . . . .	-	-	647	24.43
Attleborough, . . . . .	988	1,153	Gas oil, . . . . .	-	-	250	33.75
Beverly, . . . . .	757	761	Gas oil, . . . . .	-	-	90 bbls.	39.91
Boston, . . . . .	775	1,506	Gas oil, . . . . .	-	-	-	5.43
Brockton, . . . . .	3,871	1,258	Gas oil, . . . . .	-	-	109,755	41.37
Brookline, . . . . .	13,204	8,116	Gas oil, . . . . .	-	-	21,275	18.09
Cambridge, . . . . .	17,432	12,227	Gas oil, . . . . .	-	-	77,000	42.73
Charlestown, . . . . .	3,751	3,861	Naphtha, . . . . .	-	4	-	51.31
Chelsea, (Quincy), . . . . .	849	862	Gas oil, . . . . .	-	-	22,640	44.95
Citizens' (Reading, etc.), . . . . .	1,076	882	Naphtha, . . . . .	-	294	-	39.77
Clinton, . . . . .	687	967	Gas oil, . . . . .	-	-	-	36.47
Danvers, . . . . .	280	291	Gas oil, . . . . .	-	-	-	23.71
Dedham, . . . . .	637	796	Gas oil, . . . . .	-	-	1,400	17.01
East Boston, . . . . .	4,556	4,450	Gas oil, . . . . .	-	-	3,327	36.56
Easthampton, . . . . .	236	345	Lima oil and Cannel, . . . . .	25	-	15,632	53.94
Fitchburg, . . . . .	1,644	1,934	Cannel and oil, . . . . .	32	-	1,497	21.01
Gloucester, . . . . .	1,913	1,731	Gas oil and Cannel, . . . . .	7	-	2,315	66.23
Greenfield, . . . . .	325	345	Cannel, . . . . .	30	-	10,723	52.93
Haverhill, . . . . .	4,901	5,425	Crude oil, . . . . .	-	-	-	23.95
Holyoke, . . . . .	4,901	5,425	Crude oil, . . . . .	-	-	16,092	44.84

Jamaica Plain,	5,046	4,924	Naphtha,	-	33,492	-	49.79
Lawrence,	2,456	2,522	Cannel and oil,	-	-	6,955	70.06
Lowell,	17,530	24,087	Naphtha,	-	232,349	-	69.96
Lynn,	6,108	5,414	Naphtha, <sup>2</sup>	-	-	-	51.23
Malden,	4,776	4,500	Gas oil,	-	-	30,010	41.02
Manufacturers' (Fall River),	1,441	1,300	Cannel,	-	221	-	47.22
Marblehead,	475	468	Fuel oil, gas oil,	-	-	2,325	20.86
Marlborough,	640	686	Gas oil,	-	-	3,679	37.89
Milford,	1,066	1,202	Gas oil,	-	-	-	29.44
Nantucket,	231	228	-	-	-	-	16.55
Natick,	283	376	-	-	-	-	23.11
New Bedford,	2,037	2,731	Naphtha, <sup>2</sup>	-	-	-	63.14
Newburyport,	890	1,106	Paraffine oil,	-	-	3,038	41.03
Rewton,	6,199	6,928	Oil,	-	-	34,000	52.36
North Adams,	1,678	2,024	Cannel,	-	101	-	37.62
Northampton,	1,809	1,339	Cannel and oil,	-	89	7,282	41.04
North Attleborough,	1,063	1,255	Cannel,	-	49	-	33.92
Norwood,	349	272	-	-	-	-	-
Otis Co. (Ware),	509	403	Cannel,	-	40	-	36.04
Pittsfield,	5 -	250	Oil,	-	-	-	-
Plymouth,	457	493	-	-	-	2,430	32.69
Salem,	3,545	3,664	Cannel and oil,	-	76	23,250	28.57
South Boston,	8,100	9,085	-	-	-	-	57.13
Springfield,	8,515	8,704	Cannel and crude oil,	-	333	47,672	42.07
Taunton,	3,565	4,222	Gas oil,	-	-	5,179	25.78
Waltham,	2,388	2,931	Gas oil,	-	-	2,379	44.39
Webster,	233	403	Gas oil,	-	-	250	17.20
Westfield,	731	845	Cannel and fuel oil	-	28	5,929	35.53
Woburn,	761	832	Cannel,	-	31	-	52.96
Worcester,	6,136	6,620	Crude oil,	-	-	6,347	46.54

<sup>1</sup> No enricher used.<sup>2</sup> Not including coal for water gas.<sup>3</sup> Used only in water-gas apparatus and included in quantities given on page 106.<sup>4</sup> Used in water gas only.<sup>5</sup> No coal gas made.<sup>6</sup> Not including quantity used for water gas.

The following tables show the materials and quantity of each used in the manufacture of water and oil gas, also the process used and the quantity of water gas made : —

*Water Gas.*

COMPANY.	Process used.	Materials used in Generator.	Quantity used.	Enricher used.	Quantity used.	Water Gas made.
Amesbury, . . .	Lowe-Granger, . .	Anthracite, . .	202 tons, . .	Naphtha, . .	Gallons. 25,053	Feet. 5,715,500
Athol, . . .	Lowe-Granger, . .	Anthracite, <sup>1</sup> . .	145 tons, . .	Naphtha, . .	16,604	2,980,600
Bay State, . . .	Flannery, . .	Anthracite, <sup>2</sup> . .	17,178 $\frac{1}{2}$ tons	Naphtha, . .	3,959,110	857,739,000
		Screenings, <sup>3</sup> . .	1,927 $\frac{1}{2}$ tons,			
Boston, . . .	Wilkinson, . .	Anthracite, <sup>3</sup> . .	7,652 $\frac{1}{2}$ tons,	Naphtha, . .	2,726,916	592,115,000
Brookline, . . .	Imp. Jerzmanowski, .	Anthracite, <sup>4</sup> . .	1,593 $\frac{1}{2}$ tons,	Naphtha, . .	729,950	159,057,000
Charlestown, . .	Granger, . .	Coke, <sup>5</sup> . .	245 chaldrons,	Naphtha, . .	149,661	28,612,000
		Anthracite, <sup>6</sup> . .	365 $\frac{1}{2}$ tons,			
Chicopee, . . .	Improved Lowe, . .	Anthracite, <sup>6</sup> . .	220 tons, . .	Naphtha, . .	46,417	8,905,100
Cottage City, . .	Loomis, . .	Anthracite, <sup>7,8</sup> . .	61 tons, . .	Lima oil, . .	700	3,444,200
Fall River, . . .	Lowe, . .	Anthracite, <sup>8</sup> . .	1,078 $\frac{3}{4}$ tons,	Naphtha, . .	18,745	57,708,700
				Petroleum, . .	262,479	
Framingham, . .	Loomis, . .	Cumberland, <sup>9</sup> . .	445 $\frac{3}{4}$ tons,	-	-	15,797,000

Lawrence,	Wilkinson,	Anthracite, <sup>11</sup>	752,440 tons,	Naphtha, .	318,224	62,252,800
Lowell, . . . .	Improved Lowe,	Anthracite, <sup>1</sup>	247 tons,	Crude oil, .	84,267	19,320,760
		Coke, <sup>1</sup> . . . .	16,069 bushels,			
	Improved Lowe,	Anthracite, <sup>12</sup>	890,440 tons,	Naphtha, .	99,757	52,610,000
Lynn, . . . .	Improved Lowe,	Anthracite,	133 tons, .	Naphtha, .	193,000	31,467,500
		Coke, . . . .	24,540 bushels,			
New Bedford,	Improved Lowe,	Anthracite,	413,140 tons,	Naphtha, .	81,145	19,833,100
Pittsfield,	Improved Lowe,	Anthracite, <sup>11</sup>	507 tons, .	Naphtha, .	91,236	14,618,000
Spencer,	Evans,	Anthracite, <sup>12</sup>	119,440 tons,	Naphtha, .	58,686	9,097,200
Worcester,	Lowe, . . . .	Coke and coal,	-	Naphtha, .	368,479	85,624,000

<sup>1</sup> Steam from electric light department.

<sup>2</sup> 239 tons and 165 lbs. anthracite, 4,520 tons and 1,299 lbs. screenings; 15 tons and 2,007 lbs. coke, and 115 tons and 21 lbs. shavings for making steam.

<sup>3</sup> 374 tons and 1,450 lbs. coke, and 4,216 tons and 938 lbs. coal and screenings for making steam; 245,275 gals. oil under carburetting retorts.

<sup>4</sup> 1,427 tons and 332 lbs. bituminous coal for making steam; 187,608 gals. of oil under carburetting retorts.

<sup>5</sup> 410 chaldrons of coke and 2,475 lbs. of coal used in making steam.

<sup>6</sup> 74 tons of soft coal used in making steam. <sup>7</sup> 313 tons and 754 lbs. screenings and slack, and 96 tons and 1,435 lbs. pea coal for making steam. <sup>8</sup> Non-illuminating gas.

<sup>9</sup> 660 tons and 282 lbs. of gas coal, 42 tons and 2,064 lbs. anthracite, and 15 tons and 66 lbs. Cumberland coal for making steam; 528 tons and 1,842 lbs. of anthracite, and 1,314 bush. of coke under carburetting retorts.

<sup>10</sup> 7,440 bush. coke and 16 tons pea and dust for steam.

<sup>11</sup> Breese and coal for making steam.

<sup>12</sup> 113 tons and 775 pounds bituminous coal.

*Oil Gas.*

COMPANY.	Materials used.	Quantity used (Gall'ns.)	Fuel used.	Quantity used.
Amberst, . . . .	Naphtha, .	12,654	{ Coke, . . .	3,150 bu.
Chicopee Falls, . . . .	Petroleum, .	31,026	{ Wood, . . .	250 cords.
Ipswich, . . . .	Petroleum, .	17,029	Anthracite, . .	109½ tons.
Leominster, . . . .	Petroleum, .	19,674	Cumberland coal, .	97 tons.
Lexington, . . . .	Petroleum, .	7,251	Cumberland coal, .	91,851 tons.
Southbridge, . . . .	Petroleum, .	14,930	{ Anthracite, . .	52,415 tons.
Stoughton, . . . .	Naphtha, .	9,452	{ Franklin, . .	3000
Williamstown, . . . .	Naphtha, .	14,436	Anthracite, . .	52 tons.
			Bituminous, . .	38 tons.
			Wood, . . .	74½ cords.

## STREET MAINS.

With a single exception the returns of the various companies give their street mains in detail. During the year fifty companies laid about 152 miles of mains, varying in the several cases from about seventy feet to nearly 107 miles.

The following table shows the lengths and sizes of the mains, as returned by the companies : —

COMPANY.	DIAMETER IN INCHES.														Total Length in Feet.	LENGTH IN MILES AND FEET.		Increase during Year.
	1	1½	2	2½	3	4	6	8	10	12	14	16	20	24		Miles.	Feet.	
Adams,	-	-	5,280	-	10,560	2,640	7,920	-	-	-	-	-	-	-	-	26,420	5	20
Amesbury,	-	-	4,500	-	14,150	11,315	3,000	200	100	-	-	-	-	-	-	33,565	6	1,855
Amherst,	223	935	2,477	-	9,681	-	-	-	-	-	-	-	-	-	-	23,068	4	68
Arlington,	-	-	519	-	99,674	2,000	13,985	-	-	-	-	-	-	-	-	116,078	22	300
Attol,	1,000	400	1,200	-	8,950	1,500	5,000	-	-	-	-	-	-	-	-	18,350	2	250
Attleborough,	600	100	220	-	4,683	11,194	9,960	-	-	-	-	-	-	-	-	26,776	5	376
Bay State,	-	-	-	-	-	13,373	26,549	-	6,553	7,560	-	-	2,651	10,297	-	182,270	15	3,070
Beverly,	-	-	11,800	-	15,940	13,572	550	-	-	-	-	-	-	-	-	41,871	7	2,924
Boston,	-	-	3,994	-	146,257	122,010	259,973	22,910	23,494	60,000	-	-	611	4,602	-	709,565	134	9,148
Brookline,	4,352	5,247	1,060	3,545	46,579	32,883	16,342	2,400	100	-	-	-	-	-	-	112,627	21	5,974
Brookline,	10,463	13,037	26,354	26,570	124,636	314,579	305,346	107,313	9,551	43,886	924	11,604	18,990	19,103	-	1,039,517	196	4,687
Cambridge,	-	1,648	404	1,560	339,543	38,420	54,902	15,562	-	22,875	-	6,575	-	-	-	481,289	91	809
Charlestown,	-	4,913	250	12,683	136,532	37,180	17,123	5,773	5,038	5,531	301	-	-	-	-	225,824	42	3,564
Chelsea,	905	-	6,520	-	68,288	45,756	30,369	42,440	1,000	-	-	-	-	-	-	195,078	37	318
Chicago,	-	-	2,640	-	18,480	2,640	3,960	-	-	-	-	-	-	-	-	27,720	5	1,320
Chicopee Falls,	-	1,600	800	-	3,600	1,600	5,075	-	-	-	-	-	-	-	-	7,500	1	2,220
Citizens' (Quincy),	302	4,116	2,325	-	23,175	15,600	5,075	-	-	-	-	-	-	-	-	61,748	11	3,668
Citizens' (Reading, etc.),	-	-	26,000	-	56,100	15,000	5,000	22,000	-	-	-	-	-	-	-	103,100	19	2,780
Clinton,	-	1,890	1,490	160	5,860	13,600	5,080	580	1,640	-	820	-	-	-	-	31,020	6	4,620
Cottage City,	-	-	-	-	5,960	2,532	6,584	2,002	975	-	-	-	-	-	-	12,063	2	1,533
Danvers,	136	685	7,432	-	11,667	4,964	687	-	-	-	-	-	-	-	-	25,634	4	4,514
Dedham,	-	-	3,600	-	33,210	13,423	18,081	-	-	-	-	-	-	-	-	78,632	14	4,112
Dorchester,	-	2,430	4,611	3,111	146,409	129,191	66,174	7,800	12,508	9,927	-	95	365	-	-	881,621	72	1,461
East Boston,	-	-	2,043	-	48,656	41,867	4,403	5,400	950	4,900	-	-	-	-	-	108,219	20	2,619
Easthampton,	600	-	8,490	-	2,500	7,160	500	-	-	-	-	-	-	-	-	19,250	3	3,410

<sup>1</sup> Includes 15,297 feet thirty-inch main.  
<sup>2</sup> Includes also 6,562 feet thirty-inch main.

<sup>3</sup> Includes 26,974 feet eighteen-inch main and 27,378 feet thirty-inch main.  
<sup>4</sup> Decrease during the year.



COMPANY.	DIAMETER IN INCHES.														Total Length in Feet.	LENGTH IN MILES AND FEET.		Increase during Year.
	1	1½	2	2½	3	4	6	8	10	12	14	16	20	24		Miles.	Feet.	
Fall River, . . . . .	-	664	812	380	-	30,804	12,315	52,235	22,385	1,500	-	2,200	-	-	-	23	1,855	6,346
Fitchburg, . . . . .	-	-	-	4,000	-	47,016	16,700	5,400	12,400	2,000	-	-	-	-	-	16	3,036	7,390
Franklin, . . . . .	-	56	429	385	-	448	17,573	10,147	2,543	1,920	-	-	-	-	-	6	1,706	2,006
Gardner, . . . . .	700	-	-	24,711	-	13,698	8,750	8,380	-	-	-	-	-	-	-	10	3,439	2,600
Gloucester, . . . . .	-	-	950	1,000	600	20,201	17,396	15,313	8,080	420	-	-	-	-	-	11	879	-
Greenfield, . . . . .	-	-	1,305	6,280	-	13,451	2,640	2,640	200	-	-	-	-	-	-	5	36	-
Haverhill, . . . . .	-	-	-	7,365	-	78,001	5,164	32,446	-	10,150	1,584	3,247	1,902	-	-	26	3,285	7,754
Holyoke, . . . . .	-	2,711	1,035	7,237	1,515	60,007	15,021	24,913	5,150	-	6,575	-	375	-	-	23	3,449	3,904
Ipawitch, . . . . .	1,000	-	1,600	10,895	500	-	1,755	1,160	-	-	-	-	-	-	-	8	1,070	2,465
Jamaica Plain, . . . . .	-	-	-	7,300	-	69,910	79,130	28,210	19,240	-	2,800	-	-	-	-	39	730	12,650
Lawrence, . . . . .	-	-	-	-	-	119,510	34,684	28,866	8,112	11,700	9,163	1,562	432	-	-	40	2,880	7,314
Leominster, . . . . .	-	-	-	2,640	1,320	26,840	5,280	2,640	-	-	-	-	-	-	-	7	1,760	-
Lexington, . . . . .	800	1,250	3,227	11,810	1,114	-	1,500	500	-	-	-	-	-	-	-	3	4,861	550
Lowell, . . . . .	2,586	-	876	171,011	1,661	82,112	85,613	73,184	9,466	18,155	7,103	1,000	248	3,471	-	87	4,023	14,132
Lynn, . . . . .	245	1,409	2,615	5,290	-	31,977	74,491	67,550	5,632	8,762	4,600	3,325	825	-	-	89	701	19,599
Malden, . . . . .	3,222	593	2,553	780	-	178,874	108,879	52,088	4,707	2,304	11,676	-	-	-	-	69	1,833	16,933
Marblehead, . . . . .	1,173	170	2,378	10,087	-	10,979	2,666	16,711	-	-	-	-	-	-	-	8	924	646
Marlborough, . . . . .	-	-	-	1,587	-	6,587	2,782	6,640	3,100	-	250	-	-	-	-	4	460	1,545
Middleborough, . . . . .	-	50	-	270	-	12,180	-	-	-	-	-	-	-	-	-	2	1,940	-
Milford, . . . . .	1,200	200	1,575	3,700	-	9,460	9,800	13,000	3,200	-	-	-	-	-	-	7	5,176	200
Malden, . . . . .	3,222	593	2,553	780	-	178,874	108,879	52,088	4,707	2,304	11,676	-	-	-	-	69	1,833	16,933
Marblehead, . . . . .	1,173	170	2,378	10,087	-	10,979	2,666	16,711	-	-	-	-	-	-	-	8	924	646
Marlborough, . . . . .	-	-	-	1,587	-	6,587	2,782	6,640	3,100	-	250	-	-	-	-	4	460	1,545
Middleborough, . . . . .	-	50	-	270	-	12,180	-	-	-	-	-	-	-	-	-	2	1,940	-
Milford, . . . . .	1,200	200	1,575	3,700	-	9,460	9,800	13,000	3,200	-	-	-	-	-	-	7	5,176	200
Nantucket, . . . . .	-	-	1,820	5,280	-	2,640	-	500	-	-	-	-	-	-	-	1	4,460	-
Natick, . . . . .	960	244	472	15,083	-	3,558	3,030	1,400	-	-	-	-	-	-	-	4	3,677	-
New Bedford, . . . . .	1,600	165	795	4,293	-	97,082	26,451	21,422	6,897	-	3,005	-	-	-	-	31	80	2,492
Newburyport, . . . . .	-	-	5,808	6,280	-	23,496	5,280	7,920	1,320	3,900	-	-	-	-	-	10	264	2,376
Newton, . . . . .	-	-	-	16,050	-	158,869	146,328	29,895	4,855	27,994	8,750	-	-	-	-	73	2,092	13,344
North Adams, . . . . .	-	-	-	-	-	15,820	17,310	5,910	1,020	1,800	-	-	-	-	-	10	3,680	1,440
Northampton, . . . . .	1,072	1,308	432	6,600	-	20,519	23,710	3,196	1,420	60	-	-	-	-	-	11	137	555

[illegible]

• Decrease.

† Thirty four-light.

## METERS.

The total number of meters in use June 30, 1894, was 134,447, representing a nominal capacity of 912,597 lights, being an increase over the previous year of 9,891 meters and 36,344 lights.

The following table shows the details concerning numbers and sizes:—

COMPANY.	NUMBER AND SIZE OF METERS.																					Total Number in use June 30, 1894.	Increase during the Year.
	2	3	5	10	20	30	35	40	45	50	60	80	100	120	125	150	200	250	300	400	500		
L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.		
Adams,	10	94	5	5	10	2	-	-	1	-	1	1	2	-	-	-	-	-	1	-	-		
Amesbury,	72	76	16	17	7	-	-	-	-	4	1	-	-	-	-	-	-	-	1	1	-		
Amherst,	-	126	3	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-		
Arlington,	-	300	†106	45	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Attol,	-	122	21	12	8	1	-	-	-	9	-	-	-	-	-	-	-	-	-	-	-		
Attleborough,	93	153	25	13	25	4	-	-	-	1	1	-	-	-	-	-	-	-	-	-	-		
Bay State,	-	2	2	16	1	2	-	-	-	-	1	-	1	-	-	-	-	1	1	-	-		
Beverly,	17	500	30	22	14	3	-	-	-	3	1	1	-	-	-	-	-	-	-	-	-		
Boston,	31	12,621	6,583	6,302	2,432	1,173	-	-	-	23	430	93	113	146	-	63	-	71	10	11	-		
Brookton,	23	708	85	24	11	-	-	-	-	10	1	2	2	-	-	-	-	-	-	-	-		
Brookline,	7	4,412	2,433	1,425	501	108	-	-	-	6	15	33	9	19	-	6	-	9	2	5	-		
Cambridge,	60	4,651	1,633	870	161	71	-	-	-	3	34	7	13	24	2	5	-	-	-	-	-		
Charlestown,	108	3,510	619	376	30	34	-	-	-	1	10	5	3	9	-	3	-	1	2	-	-		
Chelsea,	43	1,272	179	42	21	2	-	-	-	13	1	2	-	4	-	1	2	2	1	-	-		
Chicopee,	1	163	26	14	4	3	-	-	-	2	-	-	-	-	-	2	2	1	-	-	-		
Chicopee Falls,	42	24	21	10	4	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Citizens' (Quincy),	11	230	136	15	4	6	-	-	-	1	1	1	1	1	-	-	-	1	-	-	-		
Citizens' (Reading, etc.),	107	170	71	21	13	11	-	-	-	1	4	2	1	2	-	-	-	2	1	-	-		
Clinton,	-	131	58	26	13	6	-	-	-	-	1	2	4	2	-	4	-	4	4	-	-		
Cottage City,	-	149	31	4	1	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Danvers,	4	98	28	9	7	7	-	-	-	-	3	1	-	1	-	-	-	-	-	-	-		
Dedham,	1	238	44	18	14	2	-	-	-	1	4	3	1	1	-	-	-	2	-	-	-		
Dorchester,	43	2,593	2,010	401	71	26	-	-	-	-	-	9	6	1	-	2	-	-	-	-	-		

[illegible]

**† Thirty four-light.**

**\* Decrease.**

COMPANY.	NUMBER AND SIZE OF METERS.																												Total Number in use June 30, 1894.	Increase dur- ing the Year.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
	2		3		5		10		20		30		35		40		45		50		60		80		100		120				125		150		180		200		250		300		400		500																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
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• Decrease.

## HIGH-POWER GAS LAMPS.

The following table shows the number of Lungren or other high-power gas lamps in use June 30, 1894 : —

Adams, . . . . .	20	Lawrence, . . . . .	159
Amesbury, . . . . .	6	Lowell, . . . . .	30
Athol, . . . . .	2	Malden, . . . . .	150
Attleborough, . . . . .	10	Milford, . . . . .	138
Beverly, . . . . .	13	Natick, . . . . .	4
Brockton, . . . . .	58	New Bedford, . . . . .	8
Cambridge, . . . . .	93	Newburyport, . . . . .	1
Clinton, . . . . .	10	Newton, . . . . .	112
Cottage City (Welsbach), . . . . .	2,320	North Adams, . . . . .	125
Dedham, . . . . .	9	Northampton, . . . . .	22
East Boston, . . . . .	100	North Attleborough, . . . . .	30
Easthampton, . . . . .	4	Pittsfield, . . . . .	16
Fall River, . . . . .	1,552	Plymouth, . . . . .	12
Fitchburg, . . . . .	7	Spencer, . . . . .	4
Framingham (Welsbach), . . . . .	1,685	Taunton, . . . . .	51
Gloucester (Albo-carbon), . . . . .	150	Waltham, . . . . .	10
Greenfield, . . . . .	22	Ware, . . . . .	4
Haverhill, . . . . .	217	Westfield, . . . . .	25
Holyoke (Welsbach), . . . . .	600	Worcester, . . . . .	10

The companies reporting more than fifty gas-stoves in use on June 30, 1894, are as follows : —

Beverly, . . . . .	117	Lowell, . . . . .	1,804
Brockton, . . . . .	141	Lynn, . . . . .	600
Cambridge, . . . . .	259	Natick, . . . . .	80
Chelsea, . . . . .	100	New Bedford, . . . . .	1,122
Citizens' (Quincy), . . . . .	109	Newton, . . . . .	237
Cottage City, . . . . .	73	North Adams, . . . . .	125
Danvers, . . . . .	65	Northampton, . . . . .	120
Dedham, . . . . .	92	North Attleborough, . . . . .	72
East Boston, . . . . .	130	Plymouth, . . . . .	132
Fall River, . . . . .	1,067	Salem, . . . . .	400
Fitchburg, . . . . .	120	Spencer, . . . . .	365
Framingham, . . . . .	396	Springfield, . . . . .	3,184
Gloucester, . . . . .	265	Taunton, . . . . .	205
Greenfield, . . . . .	75	Waltham, . . . . .	275
Haverhill, . . . . .	52	Ware, . . . . .	139
Holyoke, . . . . .	450	Westfield, . . . . .	134
Lawrence, . . . . .	922	Worcester, . . . . .	2,450



The following table shows the number of lamps supplied June 30, 1894, the net increase or decrease during the year, the average price per thousand feet received from gas used in street lamps, and the cost per thousand feet of the care of the lamps where this is done by the companies: —

PUBLIC LAMPS — *Coal-gas.*

COMPANY.	Number of Lamps supplied.	INCREASE OR DECREASE DURING THE YEAR.		Average Price received per M., including Expenses.	Expense of Lighting and Care of Lamps per M.
		Increase.	Decrease.		
Amesbury, . . . . .	19	5	—	\$2 00	\$0 83
Beverly, . . . . .	3	2	—	2 10	—
Boston, . . . . .	944	—	1,523	0 90	—
Brookline, . . . . .	3,409	2,648	—	0 99	0 06
Cambridge, . . . . .	300	1	—	1 20	—
Charlestown, . . . . .	570	—	12	1 42	—
Chicopee, . . . . .	3	—	4	1 75	—
Citizens' (Quincy), . . . . .	70	1	—	1 38	0 18
Citizens' (Reading, etc.), . . . . .	23	—	1	2 15	—
Cottage City, . . . . .	23	—	2	0 95	—
Dorchester, . . . . .	1,468	—	4	1 17	—
East Boston, . . . . .	534	—	48	1 47	—
Fall River, . . . . .	90	—	—	1 49	—
Fitchburg, . . . . .	21	—	—	1 60	—
Gloucester, . . . . .	100	—	—	1 25	—
Haverhill, . . . . .	180	—	30	1 25	—
Holyoke, . . . . .	39	—	—	1 30	—
Jamaica Plain, . . . . .	941	5	—	1 50	—
Lowell, . . . . .	793	—	40	1 06	—
Manufacturers' (Fall River), . . . . .	12	—	8	1 33	—
Marblehead, . . . . .	84	—	—	3 12	0 87
Marlborough, . . . . .	3	—	—	2 34	—
Milford, . . . . .	29	—	—	1 43	0 44
Natick, . . . . .	6	—	—	1 73	—
New Bedford, . . . . .	431	9	—	1 72	0 36
Newton, . . . . .	848	3	—	1 79	0 69
North Adams, . . . . .	14	—	5	1 33	1 28
North Attleborough, . . . . .	—	—	5	1 97	—
Norwood, . . . . .	47	45	—	—	—
Roxbury, . . . . .	529	—	1,118	1 04	—
South Boston, . . . . .	535	—	1	1 17	—
Springfield, . . . . .	44	—	5	1 25	—
Taunton, . . . . .	135	—	—	1 50	—
Waltham, . . . . .	143	—	2	3 52	2 09
Ware, . . . . .	2	1	—	2 00	—
Westfield, . . . . .	16	—	1	2 25	—
Worcester, . . . . .	247	—	50	1 57	—
	12,655				

<sup>1</sup> \$16.13 per lamp per year including care.

*Oil Gas.*

COMPANY.	Number of Lamps supplied.	INCREASE OR DECREASE DURING THE YEAR.		Average Price received per M, including Expenses.	Expense of Lighting and Care of Lamps per M.
		Increase.	Decrease.		
Amherst, . . . . .	8	—	37	\$4 89	—
Chicopee Falls, . . . .	9	—	—	1 —	—
Ipswich, . . . . .	12	—	—	3 50	—
Lexington, . . . . .	1	—	101	2 —	—
Williamstown, . . . . .	15	4	—	7 00	\$0 69
	45				

<sup>1</sup> \$100 per year for the nine lamps.<sup>2</sup> Five cents per night per light.

## PURITY OF GAS.

The law provides that when the gas of any company is found on three consecutive inspections to give less light than sixteen standard English candles, or to contain more than twenty grains of sulphur or ten grains of ammonia per hundred cubic feet of gas, or any sulphuretted hydrogen, a fine of one hundred dollars shall be paid by such company to the city or town supplied by it.

The following table shows the amount of impurities found on the dates stated, and the whole number of inspections during the year, of the gas of the several companies named, as reported to this Board by the State Inspector of Gas : —

Kind of Impurities.	COMPANY.	Amount of Impurity.	Date when found.	Total Number of Inspections during the Year.
Deficient candle-power.	Wakefield, . . . . .	15.9	Sept. 29,	3
	Marlborough, . . . . .	15.8	Oct. 16,	3
	Holyoke, . . . . .	15.6	Dec. 28,	11
Ammonia, grains per 100 cu. ft.	Holyoke, . . . . .	20.0	Mar. 2,	11
	Holyoke, . . . . .	10.5	Oct. 26,	-
	South Boston, . . . . .	11.1	Mar. 13,	8
	Easthampton, . . . . .	12.7	Mar. 14,	3
	Easthampton, . . . . .	11.9	May 11,	-
	Springfield, . . . . .	11.6	Apr. 25,	17
	Springfield, . . . . .	11.5	May 23,	-
	Norwood, . . . . .	26.3	June 27,	4
	Greenfield, . . . . .	31.3	Sept. 26,	3
	Marlborough, . . . . .	14.5	Oct. 16,	3
	Taunton, . . . . .	22.2	Dec. 21,	9
	Plymouth, . . . . .	25.0	May 23,	3
Sulphur, grains per 100 cu. ft.	Marblehead, . . . . .	20.6	Feb. 10,	2
	Holyoke, . . . . .	21.1	Aug. 8,	11
	Gloucester, . . . . .	23.5	Sept. 28,	5
	Charlestown, . . . . .	20.6	Oct. 13,	16
	Cambridge, . . . . .	20.8	Nov. 9,	25
Sulphuretted Hydrogen.	Amesbury, . . . . .	Trace.	Feb. 7,	3
	Amesbury, . . . . .	"	May 18,	-
	Amesbury, . . . . .	"	Nov. 1,	-
	Marlborough, . . . . .	"	Apr. 25,	3
	Spencer, . . . . .	"	May 5,	3
	Spencer, . . . . .	"	Oct. 4,	-
	Gardner, . . . . .	"	Nov. 14,	2
	Chicopee Falls, . . . . .	"	Nov. 15,	2
	Boston, . . . . .	"	Dec. 6,	52

Of the quantities of ammonia cited above, the two at Easthampton and Springfield were consecutive ; as was also the case with the three instances of sulphuretted hydrogen at Amesbury and the two in Spencer.

A study of the inspections of the coal-gas companies made during the five years from 1890 to 1894, inclusive, shows the following facts :—

	1890.	1891.	1892.	1893.	1894.
Number of inspections made, . . . . .	443	483	486	615	535
Number of companies subject to inspection, . . . . .	69	58	70	68	69
Number of companies showing deficiency in candle-power, . . . . .	2	1	1	4	3
Highest candle-power, not including ten oil-gas companies, . . . . .	25.4	27.3	28.2	27.7	29.0
Lowest candle-power, not including ten oil-gas companies, . . . . .	13.8	14.0	15.7	15.3	15.6
Average candle-power, not including ten oil-gas companies, . . . . .	17.79	18.13	19.25	19.80	19.29
Number of companies showing sulphuretted hydrogen, . . . . .	9	5	8	6	6
Number of companies showing excess of sulphur, . . . . .	1	1	2	1	5
Number of companies showing excess of ammonia, . . . . .	15	16	12	8	9
Largest amount of sulphur, . . . . .	24.1	22.5	32.9	21.4	23.5
Smallest amount of sulphur, . . . . .	1.4	0.9	1.0	0.7	1.6
Average amount of sulphur, . . . . .	10.08	9.53	9.46	8.32	9.45
Largest amount of ammonia, . . . . .	37.0	54.9	40.4	35.7	31.3
Smallest amount of ammonia, . . . . .	1.—	1.—	1.—	1.—	1.—
Average amount of ammonia, . . . . .	3.01	3.42	2.5	2.24	2.7

The inspections of the oil-gas companies showed :—

	1890.	1891.	1892.	1893.	1894.
Highest candle-power, . . . . .	70.5	53.6	60.4	59.6	47.2
Lowest candle-power, . . . . .	21.1	20.2	21.6	22.5	20.8
Average candle-power, . . . . .	39.04	33.62	33.50	32.34	31.47

## ELECTRIC LIGHT.

The following table gives the names of the electric lighting companies in active operation on June 30, 1894, together with the localities supplied and the amount of capital stock:—

CORPORATE NAME.	LOCALITIES SUPPLIED.	CAPITAL.
Adams Electric Light and Power Co., . . . . .	Adams, . . . . .	\$8,500
Amesbury Electric Light, Heat and Power Co., . . . . .	Amesbury, . . . . .	50,300
Amherst Gas Co., . . . . .	Amherst, . . . . .	-
Andover Electric Co., . . . . .	Andover, . . . . .	30,000
Athol Gas and Electric Co., . . . . .	Athol, . . . . .	-
Beverly Gas and Electric Co., . . . . .	Beverly, . . . . .	-
Blue Hill Electric Co., . . . . .	Canton, . . . . .	30,000
Boston Electric Light Co., . . . . .	Boston, . . . . .	1,596,200
Bridgewater Electric Co., . . . . .	Bridgewater, . . . . .	15,000
Brookline Gas Light Co., . . . . .	Brookline, Boston (Brighton), . . . . .	-
Cambridge Electric Light Co., . . . . .	Cambridge, . . . . .	200,000
Charlestown Gas and Electric Co., . . . . .	Charlestown, . . . . .	-
Chelsea Gas Light Co., . . . . .	Chelsea, . . . . .	-
Chicopee Electric Light Co., . . . . .	Chicopee, . . . . .	10,000
Citizens' Gas Light Co. of Reading, South Reading and Stoneham, . . . . .	Wakefield, . . . . .	-
Clinton Gas Light Co., . . . . .	Clinton, . . . . .	-
Cohasset Electric Co., . . . . .	Cohasset, Scituate, . . . . .	30,000
Cottage City Gas and Electric Light Co., . . . . .	Cottage City, . . . . .	-
Dedham Electric Co., . . . . .	Dedham, . . . . .	60,000
Easthampton Gas Co., . . . . .	Easthampton, . . . . .	-
Edison Electric Illuminating Co. of Boston, . . . . .	Boston, . . . . .	2,408,500
Edison Electric Illuminating Co. of Brockton, . . . . .	Brockton, . . . . .	100,000
Edison Electric Illuminating Co. of Fall River, . . . . .	Fall River, . . . . .	90,000
Electric Light and Power Co. of Abington and Rockland, . . . . .	Abington, Rockland, . . . . .	66,500
Elliot Falls Electric Light Co., . . . . .	Elliot Falls, . . . . .	91,300
Fall River Electric Light Co., . . . . .	Fall River, . . . . .	200,000
Fitchburg Gas Co., . . . . .	Fitchburg, . . . . .	-
Framingham Electric Co., . . . . .	Framingham, Ashland, Sherborn, . . . . .	80,000
Franklin Electric Light Co., . . . . .	Turner's Falls, . . . . .	10,000
Gardner Electric Light Co., . . . . .	Gardner, . . . . .	30,000
Gloucester Electric Co., . . . . .	Gloucester, Rockport, . . . . .	50,000
Great Barrington Electric Light Co., . . . . .	Great Barrington, . . . . .	23,800
Greenfield Electric Light and Power Co., . . . . .	Greenfield, Deerfield, . . . . .	30,000
Haverhill Electric Co., . . . . .	Haverhill, Bradford, . . . . .	127,500
Hudson Electric Light Co., . . . . .	Hudson, . . . . .	15,000
Hull Electric Light and Power Co., . . . . .	Hull, . . . . .	60,000
Hyde Park Electric Light Co., . . . . .	Hyde Park, . . . . .	100,000
Lawrence Gas Co., . . . . .	Lawrence, North Andover, Methuen, . . . . .	-
Lee Electric Co., . . . . .	Lee, . . . . .	20,000
Leicester Electric Co., . . . . .	Leicester, . . . . .	25,000
Leominster Electric Light and Power Co., . . . . .	Leominster, . . . . .	50,000
Lowell Electric Light Corporation, . . . . .	Lowell, Dracut, Tyngsboro', . . . . .	300,000
Lynn Gas and Electric Co., . . . . .	Lynn, Swampscott, Nahant, . . . . .	-
Malden Electric Co., . . . . .	Malden, Melrose, Medford, Everett, . . . . .	155,100

<sup>1</sup> Sold only to towns of Wellesley and Needham.<sup>2</sup> Par value \$25 per share.

CORPORATE NAME.	LOCALITIES SUPPLIED.	CAPITAL.
Marlborough Electric Co., . . . .	Marlborough, . . . .	\$30,000
Millford Electric Light and Power Co., .	Millford, Hopedale, . . .	40,000
Millbury Electric Co., . . . .	Millbury, . . . .	17,000
Milton Light and Power Co., . . . .	Milton, . . . .	30,000
Natick Electric Co., . . . .	Natick, Wayland, . . . .	40,000
New Bedford Gas and Edison Light Co.,	New Bedford, Fairhaven, .	-
Newburyport Gas and Electric Co., .	Newburyport, . . . .	-
Newton and Watertown Gas Light Co., .	Newton, Watertown, . . .	-
North Adams Gas Light Co., . . . .	North Adams, . . . .	-
Northampton Electric Lighting Co., .	Northampton, . . . .	58,700
North Shore Electric Co., . . . .	Revere, Winthrop, . . .	125,000
Orange Electric Light Co., . . . .	Orange, . . . .	45,000
Palmer and Monson Electric Co., . . .	Palmer, Monson, . . . .	30,000
Pittsfield Electric Co., . . . .	Pittsfield, . . . .	100,000
Plymouth Electric Light Co., . . . .	Plymouth, . . . .	90,000
Quincy Electric Light and Power Co., .	Quincy, . . . .	89,700
Salem Electric Lighting Co., . . . .	Salem, . . . .	175,000
Somerville Electric Light Co., . . . .	Somerville, Arlington, Bel- mont, . . . .	200,000
Southbridge Gas and Electric Co., . . .	Southbridge, . . . .	-
South Hadley Falls Electric Light Co., .	South Hadley, Chicopee, in part, . . . .	7,000
Spencer Gas Co., . . . .	Spencer, . . . .	-
Stoughton Gas and Electric Co., . . .	Stoughton, . . . .	-
Suburban Light and Power Co., . . .	Boston, . . . .	174,400
Taunton Electric Lighting Co., . . . .	Taunton, . . . .	50,000
Union Electric Light Co., . . . .	Franklin, . . . .	20,000
United Electric Light Co., . . . .	Springfield, . . . .	500,000
Uxbridge and Northbridge Electric Co.,	Uxbridge, Northbridge, .	39,200
Waltham Gas Light Co., . . . .	Waltham, . . . .	-
Ware Electric Co., . . . .	Ware, . . . .	27,300
Webster Electric Co., . . . .	Webster, Dudley, . . . .	-
Westboro' Electric Light and Power Co.,	Westborough, . . . .	25,000
Westfield Gas Light Co., . . . .	Westfield, . . . .	-
Weymouth Light and Power Co., . . .	Weymouth, . . . .	75,000
Whitman Electric Co., . . . .	Whitman, . . . .	35,000
Winchendon Electric Light and Power Co., . . . .	Winchendon, . . . .	12,000
Woburn Electric Light Co., <sup>1</sup> . . . .	Woburn, Winchester, Stone- ham, . . . .	120,000
Worcester Electric Light Co., . . . .	Worcester, . . . .	200,000

<sup>1</sup> In hands of receivers.<sup>2</sup> Par value \$10.00 per share.

In the case of the several gas companies doing electric lighting, the capital will be found in the table of gas companies.

The Holyoke Water Power Company supplies electric lights in the city of Holyoke.



## ELECTRIC LIGHT.

The following table gives the names of the electric lighting companies in active operation on June 30, 1894, together with the localities supplied and the amount of capital stock : —

CORPORATE NAME.	LOCALITIES SUPPLIED.	CAPITAL.
Adams Electric Light and Power Co., .	Adams, . . . . .	\$8,500
Amesbury Electric Light, Heat and Power Co., . . . . .	Amesbury, . . . . .	50,300
Amherst Gas Co., . . . . .	Amherst, . . . . .	—
Andover Electric Co., . . . . .	Andover, . . . . .	30,000
Athol Gas and Electric Co., . . . . .	Athol, . . . . .	—
Beverly Gas and Electric Co., . . . . .	Beverly, . . . . .	—
Blue Hill Electric Co., . . . . .	Canton, . . . . .	30,000
Boston Electric Light Co., . . . . .	Boston, . . . . .	1,596,200
Bridgewater Electric Co., . . . . .	Bridgewater, . . . . .	15,000
Brookline Gas Light Co., . . . . .	Brookline, Boston (Brigh- ton), . . . . .	—
Cambridge Electric Light Co., . . . . .	Cambridge, . . . . .	200,000
Charlestown Gas and Electric Co., . . . . .	Charlestown, . . . . .	—
Chelsea Gas Light Co., . . . . .	Chelsea, . . . . .	—
Chicopee Electric Light Co., . . . . .	Chicopee, . . . . .	10,000
Citizens' Gas Light Co. of Reading, South Reading and Stoneham, . . . . .	Wakefield, . . . . .	—
Clinton Gas Light Co., . . . . .	Clinton, . . . . .	—
Cohasset Electric Co., . . . . .	Cohasset, Scituate, . . . . .	30,000
Cottage City Gas and Electric Light Co., . . . . .	Cottage City, . . . . .	—
Dedham Electric Co., . . . . .	Dedham, . . . . .	60,000
Easthampton Gas Co., . . . . .	Easthampton, . . . . .	—
Edison Electric Illuminating Co. of Bos- ton, . . . . .	Boston, . . . . .	2,408,500
Edison Electric Illuminating Co. of Brockton, . . . . .	Brockton, . . . . .	100,000
Edison Electric Illuminating Co. of Fall River, . . . . .	Fall River, . . . . .	90,000
Electric Light and Power Co. of Abington and Rockland, . . . . .	Abington, Rockland, . . . . .	66,500
Eliot Falls Electric Light Co., . . . . .	Fall River, <sup>1</sup> — . . . . .	91,300
Fall River Electric Light Co., . . . . .	Fall River, . . . . .	200,000
Fitchburg Gas Co., . . . . .	Fitchburg, . . . . .	—
Framingham Electric Co., . . . . .	Framingham, Ashland, Sherborn, . . . . .	80,000
Franklin Electric Light Co., . . . . .	Turner's Falls, . . . . .	10,000
Gardner Electric Light Co., . . . . .	Gardner, . . . . .	30,000
Gloucester Electric Co., . . . . .	Gloucester, Rockport, . . . . .	50,000
Great Barrington Electric Light Co., . . . . .	Great Barrington, . . . . .	23,800
Greenfield Electric Light and Power Co., . . . . .	Greenfield, Deerfield, . . . . .	30,000
Haverhill Electric Co., . . . . .	Haverhill, Bradford, . . . . .	127,500
Hudson Electric Light Co., . . . . .	Hudson, . . . . .	<sup>2</sup> 15,000
Hull Electric Light and Power Co., . . . . .	Hull, . . . . .	60,000
Hyde Park Electric Light Co., . . . . .	Hyde Park, . . . . .	100,000
Lawrence Gas Co., . . . . .	Lawrence, North Andover, Methuen, . . . . .	—
Lee Electric Co., . . . . .	Lee, . . . . .	20,000
Leicester Electric Co., . . . . .	Leicester, . . . . .	25,000
Leominster Electric Light and Power Co., . . . . .	Leominster, . . . . .	50,000
Lowell Electric Light Corporation, . . . . .	Lowell, Dracut, Tyngsboro', . . . . .	300,000
Lynn Gas and Electric Co., . . . . .	Lynn, Swampscott, Nahant, . . . . .	—
Malden Electric Co., . . . . .	Malden, Melrose, Medford, Everett, . . . . .	155,100

<sup>1</sup> Sold only to towns of Wellesley and Needham.<sup>2</sup> Par value \$25 per share.

CORPORATE NAME.	LOCALITIES SUPPLIED.	CAPITAL.
Marlborough Electric Co., . . . .	Marlborough, . . . .	\$30,000
Milford Electric Light and Power Co., .	Milford, Hopedale, . . . .	40,000
Millbury Electric Co., . . . .	Millbury, . . . .	17,000
Milton Light and Power Co., . . . .	Milton, . . . .	30,000
Natick Electric Co., . . . .	Natick, Wayland, . . . .	40,000
New Bedford Gas and Edison Light Co.,	New Bedford, Fairhaven, .	-
Newburyport Gas and Electric Co., .	Newburyport, . . . .	-
Newton and Watertown Gas Light Co., .	Newton, Watertown, . . . .	-
North Adams Gas Light Co., . . . .	North Adams, . . . .	-
Northampton Electric Lighting Co., .	Northampton, . . . .	58,700
North Shore Electric Co., . . . .	Revere, Winthrop, . . . .	125,000
Orange Electric Light Co., . . . .	Orange, . . . .	45,000
Palmer and Monson Electric Co., . . .	Palmer, Monson, . . . .	30,000
Pittsfield Electric Co., . . . .	Pittsfield, . . . .	100,000
Plymouth Electric Light Co., . . . .	Plymouth, . . . .	80,000
Quincy Electric Light and Power Co., .	Quincy, . . . .	89,700
Salem Electric Lighting Co., . . . .	Salem, . . . .	175,000
Somerville Electric Light Co., . . . .	Somerville, Arlington, Bel- mont, . . . .	200,000
Southbridge Gas and Electric Co., . .	Southbridge, . . . .	-
South Hadley Falls Electric Light Co., .	South Hadley, Chicopee, in part, . . . .	7,000
Spencer Gas Co., . . . .	Spencer, . . . .	-
Stoughton Gas and Electric Co., . . .	Stoughton, . . . .	-
Suburban Light and Power Co., . . .	Boston, . . . .	174,400
Taunton Electric Lighting Co., . . . .	Taunton, . . . .	50,000
Union Electric Light Co., . . . .	Franklin, . . . .	20,000
United Electric Light Co., . . . .	Springfield, . . . .	500,000
Uxbridge and Northbridge Electric Co.,	Uxbridge, Northbridge, . .	39,200
Waltham Gas Light Co., . . . .	Waltham, . . . .	-
Ware Electric Co., . . . .	Ware, . . . .	27,300
Webster Electric Co., . . . .	Webster, Dudley, . . . .	-
Westboro' Electric Light and Power Co.,	Westborough, . . . .	25,000
Westfield Gas Light Co., . . . .	Westfield, . . . .	-
Weymouth Light and Power Co., . . .	Weymouth, . . . .	75,000
Whitman Electric Co., . . . .	Whitman, . . . .	35,000
Winchendon Electric Light and Power Co., . . . .	Winchendon, . . . .	12,000
Woburn Electric Light Co., <sup>1</sup> . . . .	Woburn, Winchester, Stone- ham, . . . .	120,000
Worcester Electric Light Co., . . . .	Worcester, . . . .	200,000

<sup>1</sup> In hands of receivers.<sup>2</sup> Par value \$10.00 per share.

In the case of the several gas companies doing electric lighting, the capital will be found in the table of gas companies.

The Holyoke Water Power Company supplies electric lights in the city of Holyoke.

The following companies have bonds and notes outstanding :—

Abington and Rockland, . . . . .	\$59,500	Marlborough, . . . . .	\$70,000
Adams, . . . . .	9,420	Milford, . . . . .	24,500
Amesbury, . . . . .	50,000	Millbury, . . . . .	16,000
Andover, . . . . .	30,585	Milton, . . . . .	39,888
Blue Hill (Canton), . . . . .	23,212	Natick, . . . . .	45,880
Boston, . . . . .	353,000	Northampton, . . . . .	49,000
Bridgewater, . . . . .	15,000	North Shore, . . . . .	122,649
Cambridge, . . . . .	233,000	Orange, . . . . .	52,500
Chicopee, . . . . .	7,050	Palmer, . . . . .	71,750
Cohasset, . . . . .	11,500	Pittsfield, . . . . .	78,000
Dedham, . . . . .	68,000	Plymouth, . . . . .	80,000
Edison (Boston), . . . . .	770,500	Quincy, . . . . .	26,600
Edison (Brockton), . . . . .	135,176	Salem, . . . . .	77,500
Edison (Fall River), . . . . .	43,500	Somerville, . . . . .	124,779
Eliot Falls, . . . . .	15,706	South Hadley Falls, . . . . .	3,249
Framingham, . . . . .	50,135	Suburban (Boston), . . . . .	109,000
Gloucester, . . . . .	50,000	Taunton, . . . . .	28,000
Great Barrington, . . . . .	15,500	Union (Franklin), . . . . .	30,000
Greenfield, . . . . .	10,200	United (Springfield), . . . . .	152,500
Haverhill, . . . . .	92,054	Uxbridge and Northbridge, . . . . .	26,398
Hudson, . . . . .	3,500	Ware, . . . . .	14,100
Hull, . . . . .	60,000	Westborough, . . . . .	21,700
Hyde Park, . . . . .	108,718	Weymouth, . . . . .	75,000
Lee, . . . . .	15,000	Whitman, . . . . .	25,000
Leicester, . . . . .	21,449	Winchendon, . . . . .	18,000
Leominster, . . . . .	87,426	Woburn, . . . . .	219,416
Lowell, . . . . .	165,973	Worcester, . . . . .	100,000
Malden, . . . . .	223,978		

The following table shows the whole number of stockholders, the number resident in Massachusetts, and the value at par of the stock held in the State on June 30, 1894 :—

COMPANY.	Whole Number of Stockholders.	Number Resident in Massachusetts.	Value of Stock held in Massachusetts.
Abington and Rockland, . . . . .	166	166	\$66,500
Adams, . . . . .	7	6	8,300
Amesbury, . . . . .	49	36	42,200
Andover, . . . . .	36	34	28,000
Blue Hill (Canton), . . . . .	12	12	30,000
Boston, . . . . .	590	155	612,900
Bridgewater, . . . . .	14	14	15,000
Cambridge, . . . . .	38	38	200,000
Chicopee, . . . . .	6	6	10,000
Cohasset, . . . . .	29	29	30,000
Dedham, . . . . .	36	36	60,000
Edison (Boston), . . . . .	309	290	2,112,600
Edison (Brockton), . . . . .	10	9	99,950
Edison (Fall River), . . . . .	49	47	84,000
Eliot Falls, . . . . .	12	10	83,000
Fall River, . . . . .	62	51	173,000
Framingham, . . . . .	8	8	80,000
Franklin (Turner's Falls), . . . . .	25	25	10,000

COMPANY.	Whole Number of Stockholders.	Number Resident in Massachusetts.	Value of Stock held in Massachusetts.
Gardner, . . . . .	12	12	\$30,000
Gloucester, . . . . .	10	10	50,000
Great Barrington, . . . . .	21	9	6,800
Greenfield, . . . . .	41	32	23,400
Haverhill, . . . . .	63	63	127,500
Hudson, . . . . .	12	12	<sup>1</sup> 9,125
Hull, . . . . .	5	5	60,000
Hyde Park, . . . . .	27	23	87,800
Lee, . . . . .	7	7	20,000
Leicester, . . . . .	12	12	25,000
Leominster, . . . . .	9	8	9,300
Lowell, . . . . .	368	326	271,100
Malden, . . . . .	45	40	140,800
Marlborough, . . . . .	9	9	30,000
Milford, . . . . .	20	20	40,000
Millbury, . . . . .	27	27	17,000
Milton, . . . . .	6	6	30,000
Natick, . . . . .	7	6	2,500
Northampton, . . . . .	64	63	58,400
North Shore, . . . . .	12	12	125,000
Orange, . . . . .	5	5	45,000
Palmer, . . . . .	10	6	14,600
Pittsfield, . . . . .	46	45	99,800
Plymouth, . . . . .	6	6	90,000
Quincy, . . . . .	110	110	89,700
Salem, . . . . .	134	128	167,500
Somerville, . . . . .	247	237	196,100
South Hadley Falls, . . . . .	3	3	7,000
Suburban (Boston), . . . . .	10	10	174,400
Taunton, . . . . .	17	17	50,000
Union (Franklin), . . . . .	8	1	100
United (Springfield), . . . . .	176	164	448,500
Uxbridge and Northbridge, . . . . .	52	61	38,800
Ware, . . . . .	48	47	25,800
Westborough, . . . . .	20	18	<sup>2</sup> 24,490
Whitman, . . . . .	12	12	35,000
Winchendon, . . . . .	28	28	12,000
Woburn, . . . . .	60	66	115,200
Worcester, . . . . .	102	100	199,500

<sup>1</sup> Par value \$25.<sup>2</sup> Par value \$10.

The following show the aggregate results of the operation of the electric light central stations in the State for the year ending June 30, 1893, and for the year ending June 30, 1894:—

	YEAR ENDING JUNE 30.	
	1893.	1894.
<b>RECEIPTS.</b>		
For light and power, . . . . .	\$3,427,576 84	\$3,623,056 92
From other sources, . . . . .	10,790 67	26,400 20
	\$3,438,367 51	\$3,649,457 12
<b>EXPENSES.</b>		
For manufacture, . . . . .	\$1,376,946 15	\$1,389,187 27
distribution, . . . . .	463,535 46	491,195 50
office expenses and management, . . . . .	254,245 01	287,646 65
taxes, . . . . .	123,448 96	133,718 27
miscellaneous, . . . . .	161,076 59	151,235 00
	\$2,379,252 17	\$2,452,982 69
Leaving a balance of . . . . .	\$1,059,115 34	\$1,196,474 43
Of this profit, the gas companies made in their electrical departments, . . . . .	188,139 90	184,105 57
Leaving for the electric light companies, . . . . .	\$870,975 44	\$1,012,368 86
To which should be added the income from rents, jobbing, etc., amounting to . . . . .	107,512 17	77,677 04
Making a total of . . . . .	\$978,487 61	\$1,090,045 90
Against which the following charges were made:—		
Interest, . . . . .	\$220,175 43	\$302,761 98
Dividends, . . . . .	434,328 00	512,836 00
Depreciation, . . . . .	214,729 89	151,388 66
Sundry items, . . . . .	104,086 47	71,783 71
	\$983,319 79	\$1,038,770 35
Leaving a surplus for the year of . . . . .		51,275 55
Leaving a deficit for the year of . . . . .	4,832 18	

One<sup>1</sup> of the companies appears not to have earned expenses, and thirty-five<sup>2</sup> others have not earned sufficient to warrant the declaration of any dividend.

The gross profits of the companies doing only an electric business have increased over the previous year by \$111,558.29, and although interest and dividend charges have increased yet more, the reduced depreciation and miscellaneous charges show a surplus for the year instead of a deficit as in 1893.

In the appendix will be found, under date of June 30, 1894, the separate balance sheets, profit and loss and manufacturing accounts of the electric companies, as taken from the annual returns, with

<sup>1</sup> Six in 1893.

<sup>2</sup> Twenty-six in 1893.

corrections as made by the Board after examination and correspondence with the officers of the several companies.

Aggregates from the balance sheets of the electric companies only, taken from the returns of 1893 and 1894, show the following facts : —

	June 30, 1893.	June 30, 1894.
<b>ASSETS : —</b>		
Construction accounts, including patent rights and franchises, . . . . .	\$13,030,611 53	\$13,792,120 81
Cash on hand, . . . . .	238,539 80	216,488 77
Due for light and power, . . . . .	301,233 79	312,873 55
Other accounts due, . . . . .	135,323 15	130,457 72
Materials, etc., . . . . .	369,042 45	304,309 47
Notes receivable, . . . . .	5,810 55	43,750 64
Investments, . . . . .	194,801 98	228,578 01
	<b>\$14,275,363 23</b>	<b>\$15,028,578 97</b>
<b>LIABILITIES : —</b>		
Capital, . . . . .	\$8,088,533 34	\$8,601,800 00
Bonds, . . . . .	2,898,900 00	3,066,000 00
Notes payable, . . . . .	1,958,782 86	1,918,387 83
Unpaid bills, . . . . .	433,544 51	442,430 95
Unpaid dividends, . . . . .	1,042 00	37,587 25
Interest due and unpaid, . . . . .	43,095 97	57,111 76
Other items, . . . . .	78,173 78	168,193 83
	<b>\$13,502,072 48</b>	<b>\$14,217,580 37</b>
Reserved and depreciation funds, . . . . .	218,877 76	168,193 83
	<b>\$13,720,950 22</b>	<b>\$14,385,774 20</b>
Surplus, . . . . .	554,413 01	642,804 77
	<b>\$14,275,363 23</b>	<b>\$15,028,578 97</b>
<b>Of these companies —</b>		
41 <sup>1</sup> show an aggregate surplus of . . . . .	\$671,261 16	\$753,152 53
16 <sup>2</sup> show an aggregate deficit of . . . . .	116,848 15	110,347 76
	<b>\$554,413 01</b>	<b>\$642,804 77</b>
Leaving total net surplus, as shown above, . . . . .	218,877 76	168,193 83
Which, added to reserves carried as liabilities, . . . . .		
	<b>\$773,290 77</b>	<b>\$810,998 60</b>
Would show an actual surplus of . . . . .	9.5	9.42
Equivalent to per cent. on capital of about . . . . .		

<sup>1</sup> Thirty-seven in 1893.<sup>2</sup> Twenty-three in 1893.



The following table shows the value of the plant of each company, as assessed by the local authorities : —

COMPANY.	Assessed Valuation.	COMPANY.	Assessed Valuation.
Abington and Rockland, . . . . .	\$51,500	Malden, . . . . .	\$140,000
Adams, . . . . .	9,500	Marlborough, . . . . .	58,615
Amesbury, . . . . .	27,000	Millford, . . . . .	37,000
Andover, . . . . .	19,600	Millbury, . . . . .	15,000
Blue Hill, . . . . .	-	Milton, . . . . .	30,000
Boston, . . . . .	710,900	Natick, . . . . .	30,000
Bridgewater, . . . . .	15,600	Northampton, . . . . .	40,900
Cambridge, . . . . .	254,000	North Attleborough, . . . . .	40,350
Chicopee, . . . . .	15,000	North Shore, . . . . .	72,200
Cohasset, . . . . .	2,250	Orange, . . . . .	16,500
Dedham, . . . . .	47,200	Palmer, . . . . .	19,600
Edison (Boston), . . . . .	1,208,800	Pittsfield, . . . . .	100,000
Edison (Brockton), . . . . .	91,250	Plymouth, . . . . .	41,150
Edison (Fall River), . . . . .	90,600	Quincy, . . . . .	47,300
Elliot Falls, . . . . .	25,600	Salem, . . . . .	195,000
Fall River, . . . . .	120,000	Somerville, . . . . .	118,500
Framingham, . . . . .	40,000	South Hadley Falls, . . . . .	4,500
Franklin, . . . . .	9,000	Suburban, . . . . .	88,600
Gardner, . . . . .	26,000	Taunton, . . . . .	25,000
Gloucester, . . . . .	43,000	Union, . . . . .	15,600
Great Barrington, . . . . .	4,500	United, . . . . .	321,600
Greenfield, . . . . .	27,000	Uxbridge and Northbridge, . . . . .	12,000
Haverhill, . . . . .	87,950	Ware, . . . . .	20,000
Hudson, . . . . .	2,500	Westborough, . . . . .	9,300
Hull, . . . . .	25,600	Weymouth, . . . . .	40,300
Hyde Park, . . . . .	93,585	Whitman, . . . . .	23,200
Lee, . . . . .	12,000	Winchendon, . . . . .	6,000
Leicester, . . . . .	13,950	Woburn, . . . . .	35,033
Leominster, . . . . .	50,800	Worcester, . . . . .	253,300
Lowell, . . . . .	201,380		

The following table shows the amounts paid by the companies for taxes, including those paid by the gas companies on account of their electric plants : —

COMPANY.	Taxes Paid.	COMPANY.	Taxes Paid.
Abington and Rockland, . . . . .	\$767 96	Charlestown, . . . . .	\$2,163 19
Adams, . . . . .	201 12	Chelsea, . . . . .	1,376 54
Amherst, . . . . .	75 61	Chicopee, . . . . .	193 36
Amesbury, . . . . .	397 54	Citizens' (Reading, etc.), . . . . .	560 64
Andover, . . . . .	334 05	Clinton, . . . . .	688 40
Athol, . . . . .	113 85	Cohasset, . . . . .	179 35
Beverly, . . . . .	741 96	Cottage City, . . . . .	71 05
Blue Hill (Canton), . . . . .	11 08	Dedham, . . . . .	934 75
Boston, . . . . .	21,036 33	Easthampton, . . . . .	326 37
Bridgewater, . . . . .	251 74	Edison (Boston), . . . . .	26,854 86
Brookline, . . . . .	1,576 92	Edison (Brockton), . . . . .	1,920 33
Cambridge, . . . . .	4,191 71	Edison (Fall River), . . . . .	1,613 34

COMPANY.	Taxes Paid.	COMPANY.	Taxes Paid.
Elliot Falls, . . . .	\$310 04	Newton, . . . .	\$800 00
Fall River, . . . .	1,992 88	North Adams, . . . .	330 18
Fitchburg, . . . .	1,327 18	Northampton, . . . .	613 28
Framingham, . . . .	725 00	North Attleborough, . . . .	768 25
Franklin, . . . .	210 91	North Shore, . . . .	1,300 94
Gardner, . . . .	623 77	Orange, . . . .	634 85
Gloucester, . . . .	759 91	Palmer, . . . .	215 00
Great Barrington, . . . .	182 87	Pittsfield, . . . .	1,640 00
Greenfield, . . . .	430 30	Plymouth, . . . .	670 84
Haverhill, . . . .	2,035 73	Quincy, . . . .	1,373 03
Holyoke, . . . .	2,750 46	Salem, . . . .	3,496 85
Hudson, . . . .	46 32	Somerville, . . . .	2,532 80
Hull, . . . .	393 45	Southbridge, . . . .	478 89
Hyde Park, . . . .	1,385 19	South Hadley Falls, . . . .	125 84
Lawrence, . . . .	1,008 00	Spencer, . . . .	300 00
Lee, . . . .	227 92	Stoughton, . . . .	195 15
Leicester, . . . .	241 32	Suburban, . . . .	762 93
Leominster, . . . .	1,185 62	Taunton, . . . .	863 31
Lexington, . . . .	103 97	Union, . . . .	256 85
Lowell, . . . .	4,491 99	United, . . . .	5,155 97
Lynn, . . . .	2,816 18	Uxbridge and Northbridge, . . . .	310 63
Malden, . . . .	2,202 64	Waltham, . . . .	2,351 76
Mariborough, . . . .	561 64	Ware, . . . .	265 10
Middleborough, . . . .	5 07	Webster, . . . .	302 90
Milford, . . . .	727 36	Westborough, . . . .	169 05
Millbury, . . . .	274 18	Westfield, . . . .	278 39
Milton, . . . .	385 72	Weymouth, . . . .	774 70
Nantucket, . . . .	100 00	Whitman, . . . .	376 19
Natick, . . . .	576 10	Winchendon, . . . .	185 46
New Bedford, . . . .	6,294 15	Woburn, . . . .	1,367 93
Newburyport, . . . .	1,037 86	Worcester, . . . .	3,925 82

## DIVIDENDS.

The dividends declared by the several companies during the year are shown in the following table : —

COMPANY.	Rate Per Cent.	Amount of Dividends.
Abington and Rockland, . . . .	6	\$3,085 50
Adams, . . . .	a—	—
Amesbury, . . . .	5	2,507 50
Andover, . . . .	a—	—
Blue Hill, . . . .	a—	—
Boston, . . . .	8	129,160 00
Bridgewater, . . . .	a—	—
Cambridge, . . . .	6	12,000 00
Chicopee, . . . .	a—	—
Cohasset, . . . .	a—	—
Dedham, . . . .	6	3,600 00
Edison (Boston), . . . .	8½	181,408 50
Edison (Brockton), . . . .	6	6,000 00

\* No dividend declared.

COMPANY.	Rate Per Cent.	Amount of Dividends.
Edison (Fall River), . . . . .	8	\$7,200 00
Elliot Falls, . . . . .	8	-
Fall River, . . . . .	†6	10,800 00
Frammingham, . . . . .	8	-
Franklin, . . . . .	5	500 00
Gardner, . . . . .	8½	2,500 00
Gloucester, . . . . .	8	-
Great Barrington, . . . . .	8	-
Greenfield, . . . . .	8	-
Haverhill, . . . . .	3	3,825 00
Hudson, . . . . .	8	-
Hull, . . . . .	8	-
Hyde Park, . . . . .	2½	2,500 00
Lee, . . . . .	8	-
Leicester, . . . . .	8	-
Leominster, . . . . .	8	-
Lowell, . . . . .	7	21,000 00
Malden, . . . . .	8	12,000 00
Marlborough, . . . . .	8	-
Millford, . . . . .	8	-
Millbury, . . . . .	8	-
Milton, . . . . .	8	-
Nantucket, . . . . .	8	-
Natick, . . . . .	8	-
Northampton, . . . . .	6	3,522 00
North Attleborough, . . . . .	8	-
North Shore, . . . . .	8	-
Orange, . . . . .	8	-
Palmer, . . . . .	8	-
Pittsfield, . . . . .	5	5,000 00
Plymouth, . . . . .	8	-
Quincy, . . . . .	8	-
Salem, . . . . .	6	10,500 00
Somerville, . . . . .	6	12,000 00
South Hadley Falls, . . . . .	8	-
Taunton, . . . . .	7	3,500 00
Union, . . . . .	6	3,000 00
United, . . . . .	6	30,000 00
Uxbridge and Northbridge, . . . . .	8	-
Ware, . . . . .	6	1,200 00
Westborough, . . . . .	8	-
Weymouth, . . . . .	8	-
Whitman, . . . . .	8	-
Winchendon, . . . . .	8	-
Woburn, . . . . .	8	-
Worcester, . . . . .	8	16,000 00
		<hr/> \$482,808 50

\* No dividend declared.

† Extra dividend of 15 per cent.

The following table shows the system used, and the maximum dynamo capacity June 30, 1894, stated in lamps of certain nominal candle-powers :—

COMPANY.	System used.	MAXIMUM DYNAMO CAPACITY.	
		Number of Lamps.	Nominal Candle-power.
Abington and Rockland, <sup>1</sup>	Edison, . . . .	141	1,200
	Westinghouse, . . . .	2,200	16
	National, . . . .	2,500	16
	Thomson-Houston, . . . .	650	16
Adams, <sup>2</sup>	Thomson-Houston, . . . .	45	1,200
		500	16
Amesbury, <sup>3</sup>	Thomson-Houston, . . . .	90	1,200
		500	16
	Westinghouse, . . . .	500	16
Amherst, . . . .	Thomson-Houston, . . . .	45	1,200
	Westinghouse, . . . .	1,100	16
Andover, . . . .	Thomson-Houston, . . . .	60	1,200
		2,600	16
Athol, . . . .	Thomson-Houston, . . . .	50	1,200
		35	2,000
Beverly, . . . .	Thomson-Houston, . . . .	100	1,200
		650	16
		60	2,000
Blue Hill (Canton), . . . .	Westinghouse, . . . .	1,500	16
		2,200	2,000
	Thomson-Houston, . . . .	100	1,200
		16,200	16
Boston, <sup>4</sup>	Brush, . . . .	2,055	2,000
	American, . . . .	50	1,500
	Weston, . . . .	2,090	16
	Sun, . . . .	900	16
	Waterhouse, . . . .	35	2,000
Bridgewater, . . . .	Westinghouse, . . . .	750	16
	Thomson-Houston, . . . .	450	2,000
Brookline, <sup>5</sup>	Westinghouse, . . . .	4,150	16
		630	1,200
Cambridge, <sup>6</sup>	Thomson-Houston, . . . .	5,200	16
	Brush, . . . .	445	2,000
Charlestown, . . . .	Thomson-Houston, . . . .	50	2,000
		1,650	16
	Thomson-Houston, . . . .	300	1,200
Chelsea, <sup>7</sup>	Thomson-Houston, . . . .	1,950	16
	Westinghouse, . . . .	1,100	16
Chicopee, . . . .	Thomson-Houston, . . . .	150	1,200
Citizens' (Reading, etc.), <sup>8</sup>	Thomson-Houston, . . . .	45	1,200
		650	16
Clinton, . . . .	Schuyler, . . . .	90	1,200
	Thomson-Houston, . . . .	2,950	16
Cohasset, . . . .	Thomson-Houston, . . . .	2,300	16
Cottage City, . . . .	Ball, . . . .	60	1,600
		60	1,200
Dedham, . . . .	Thomson-Houston, . . . .	1,950	16
Easthampton, . . . .	Waterhouse, . . . .	35	1,800
Edison (Boston), . . . .	Edison, . . . .	76,800	16
	Thomson-Houston, . . . .	205	2,000
Edison (Brockton), <sup>9</sup>	Thomson-Houston, . . . .	650	16
	Edison, . . . .	6,100	16
		836	15

<sup>1</sup> Power generators 300 K. W.

<sup>2</sup> Power generators 62 K. W.

<sup>3</sup> Power generators 63 H. P.

<sup>4</sup> Power generators 140 H. P.

<sup>5</sup> Power generators 100 H. P.

<sup>6</sup> Power generators 160 H. P.

<sup>7</sup> Power generators 380 H. P.

<sup>8</sup> Power generators 180 K. W.

<sup>9</sup> Power generators 80 H. P.

COMPANY.	System used.	MAXIMUM DYNAMO CAPACITY.	
		Number of Lamps.	Nominal Candle-power.
Edison (Fall River), . . . .	Edison, . . . . .	7,910	16
Eliot Falls, . . . . .	Thomson-Houston, . . . .	1,000	16
Fall River, . . . . .	Thomson-Houston, . . . .	450	2,000
		225	1,200
		650	16
Fitchburg, <sup>1</sup> . . . . .	{ Thomson-Houston, . . . .	295	1,200
		1,300	16
		75	1,200
Framingham, . . . . .	Thomson-Houston, . . . .	140	1,200
Franklin (Turner's Falls), . .	Thomson-Houston, . . . .	2,800	16
Gardner, . . . . .	Thomson-Houston, . . . .	30	2,000
		600	16
		100	1,200
Gloucester, <sup>2</sup> . . . . .	Thomson-Houston, . . . .	1,800	16
		150	1,200
		1,300	16
Great Barrington, . . . . .	{ Schuyler, . . . . .	60	1,500
		800	16
		1,550	16
Greenfield, . . . . .	{ Thomson-Houston, . . . .	45	1,200
		800	16
		750	16
Haverhill, <sup>3</sup> . . . . .	{ Thomson-Houston, . . . .	75	2,000
		25	1,200
		2,000	16
Holyoke, <sup>4</sup> . . . . .	{ Brush, . . . . .	115	2,000
		2,000	16
		365	2,000
Hudson, . . . . .	{ Schuyler, . . . . .	250	1,200
		1,000	16
		45	1,200
Hull, <sup>5</sup> . . . . .	{ Thomson-Houston, . . . .	650	16
		3,000	16
		200	2,000
Hyde Park, . . . . .	{ Thomson-Houston, . . . .	3,900	16
		350	2,000
		50	1,200
Lawrence, . . . . .	{ Fort Wayne, . . . . .	35	2,000
		5,600	16
		800	30
Lee, . . . . .	{ Thomson-Houston, . . . .	30	1,200
		2,300	16
		1,550	16
Leicester, . . . . .	Thomson-Houston, . . . .	150	1,200
Leominster, . . . . .	Thomson-Houston, . . . .	1,950	16
Lowell, <sup>6</sup> . . . . .	{ Thomson-Houston, . . . .	870	2,000
		5,600	16
		90	2,000
Lexington, . . . . .	{ Edison, . . . . .	50	1,200
		1,500	16
		575	2,000
Lynn, <sup>7</sup> . . . . .	{ Thomson-Houston, . . . .	190	1,200
		5,250	16
		245	1,200
Malden, <sup>8</sup> . . . . .	Thomson-Houston, . . . .	7,400	16
Marlborough, . . . . .	{ Schuyler, . . . . .	250	1,200
		1,000	16
		1,200	16
Middleborough, . . . . .	{ Thomson-Houston, . . . .	35	1,200
		650	16
		35	1,700

<sup>1</sup> Power generator 80 H. P.<sup>2</sup> Power generator 100 H. P.<sup>3</sup> Power generators 120 K. W.<sup>4</sup> Power generators 280 H. P.<sup>5</sup> Power generators 200 K. W.<sup>6</sup> Power generator 495 H. P.<sup>7</sup> Power generators 400 H. P.<sup>8</sup> Power generators 85 H. P.

COMPANY.	System used.	MAXIMUM DYNAMO CAPACITY.	
		Number of Lamps.	Nominal Candle-power.
Millford, <sup>1</sup>	Thomson-Houston,	95	1,200
		1,000	16
Millbury,	Thomson-Houston,	60	1,200
		650	16
Milton,	Thomson-Houston,	1,650	16
		120	1,200
Nantucket,	Thomson-Houston,	1,800	16
		90	1,200
Natick,	Thomson-Houston,	2,600	16
		350	2,000
	Thomson-Houston,	118	1,200
New Bedford, <sup>2</sup>	American,	110	2,000
	Westinghouse,	100	1,600
	Edison,	5,800	16
		8,240	16
Newburyport, <sup>3</sup>	Thomson-Houston,	210	1,200
		400	16
Newton,	Thomson-Houston,	145	1,200
		5,000	16
		225	1,200
North Adams,	Thomson-Houston,	1,000	16
	Stanley,	1,600	16
		170	1,200
Northampton,	Thomson-Houston,	1,950	16
	Westinghouse,	1,000	16
	Schuyler,	90	1,200
North Attleborough,	Thomson-Houston,	310	1,200
		1,000	16
North Shore, <sup>2</sup>	Thomson-Houston,	200	1,200
		3,300	16
Orange,	Thomson-Houston,	50	1,200
		1,150	16
Palmer and Monson,	Thomson-Houston,	100	1,200
		2,600	16
Pittsfield, <sup>4</sup>	Thomson-Houston,	170	1,200
	Westinghouse,	5,200	16
Plymouth, <sup>5</sup>	Thomson-Houston,	150	1,200
		1,000	16
	Thomson-Houston,	150	1,200
Quincy, <sup>6</sup>	Laroche,	3,900	16
	Westinghouse,	1,500	16
		360	2,000
Salem, <sup>7</sup>	Thomson-Houston,	5,900	16
		545	1,200
Somerville,	Thomson-Houston,	4,800	16
		100	1,200
Southbridge,	Thomson-Houston,	1,600	16
South Hadley Falls,	Thomson-Houston,	1,400	16
Spencer,	Ball,	70	1,200
Stoughton,	Ball,	70	800
	American,	150	1,200
		100	2,000
Suburban (Boston), <sup>8</sup>	Brush,	95	2,000
	Thomson-Houston,	900	16
	Westinghouse,	4,850	16
	Arnoux and Hochhausen,	10	2,000
Taunton,	Brush,	270	1,200
	Westinghouse,	2,000	16
	Thomson-Houston,	2,650	16

<sup>1</sup> Power generators 22 K. W.<sup>2</sup> Power generators 25 K. W.<sup>3</sup> Power generators 162 K. W.<sup>4</sup> Power generators 85 H. P.<sup>5</sup> Power generators 180 H. P.<sup>6</sup> Power generators 220 H. P.<sup>7</sup> Power generators 160 H. P.<sup>8</sup> Power generators 190 K.W.



COMPANY.	System used.	MAXIMUM CAPA
		Number of Lamps.
Union (Franklin), . . .	Thomson-Houston, . . .	50
		1,150
	{ Edison, . . . . .	45
	Thomson-Houston, . . . . .	740
United (Springfield), <sup>1</sup> . . .	{ Excelsior, . . . . .	100
	Westinghouse, . . . . .	6,650
	Thomson-Houston, . . . . .	2,000
Uxbridge and Northbridge,	Westinghouse, . . . . .	120
		1,500
Waltham, <sup>2</sup> . . . . .	Thomson-Houston, . . . . .	245
		3,950
Ware, . . . . .	Thomson-Houston, . . . . .	80
		650
Webster, . . . . .	Thomson-Houston, . . . . .	80
		500
Westborough, . . . . .	{ Thomson-Houston, . . . . .	50
	Laroche, . . . . .	1,100
		1,000
		35
Westfield, . . . . .	{ Thomson-Houston, . . . . .	1,150
	Schuyler, . . . . .	98
		200
Weymouth, . . . . .	Thomson-Houston, . . . . .	2,600
		100
Whitman, . . . . .	Thomson-Houston, . . . . .	1,500
		50
Winchendon, . . . . .	Thomson-Houston, . . . . .	650
		185
	{ Thomson-Houston, . . . . .	100
Woburn, <sup>3</sup> . . . . .		2,700
	Brush, . . . . .	45
	Edison, . . . . .	800
Worcester, <sup>4</sup> . . . . .	Thomson-Houston, . . . . .	965
		6,650

<sup>1</sup> Power generators 1,030 H. P.<sup>2</sup> Power generators 340 H. P.<sup>3</sup> Power generators 250 H. P.<sup>4</sup> Power generator 125 H. P.

The following table shows the number of electric li  
various candle-power which represent the dynamo capacit  
the companies June 30, 1892, 1893 and 1894:—

	1892.	1893.
16 candle-power, . . . . .	214,700	292,340
20 " " . . . . .	900	400
25 " " . . . . .	600	-
30 " " . . . . .	-	-
15 " " . . . . .	836	836
2,000 " " . . . . .	9,633	9,910
1,200 " " . . . . .	8,499	9,121
1,600 " " . . . . .	160	160
1,500 " " . . . . .	60	60
1,800 " " . . . . .	35	35
1,700 " " . . . . .	125	35
800 " " . . . . .	70	70

The following table shows the number of boilers, their total rated horse-power, the number of engines and the total rated horse-power of the same, and the number of dynamos of the different companies on June 30 last; also the amount of fuel used during the year ending on that day:—

COMPANY.	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamos.	Coal used, Tons.
Abington and Rockland, . . . . .	4	600	2	475	9	1,582
Adams, . . . . .	2	150	2	225	4	957 <sup>1</sup>
Amberst, . . . . .	1	100	1	100	2	252 <sup>2</sup>
Amesbury, . . . . .	3	375	3	435	6	1,479
Andover, . . . . .	3	350	2	180	3	1,699 <sup>3</sup>
Athol, . . . . .	1	120	1	65	1	193
Beverly, . . . . .	1	104	1	175	4	357
Blue Hill (Canton), . . . . .	1	135	2	260	3	550
Boston, . . . . .	35	5,375	53	8,360	113	22,623 <sup>4</sup>
Bridgewater, . . . . .	2	200	1	80	2	337
Brookline, . . . . .	6	750	5	820	13	2,585
Cambridge, . . . . .	8	1,000	6	1,140	21	4,790
Charlestown, . . . . .	5	625	6	660	12	1,654
Chelsea, . . . . .	3	500	5	594	9	1,929
Chicopee, . . . . .	1	100	2	160	3	-
Citizens' (Reading, etc.), . . . . .	2	250	2	250	3	-
Clinton, . . . . .	2	250	2	325	6	662
Cohasset, . . . . .	1	150	2	180	3	247 <sup>5</sup>
Cottage City, . . . . .	1	60	1	50	2	56
Dedham, . . . . .	2	220	2	200	4	532 <sup>6</sup>
Easthampton, . . . . .	1	60	1	45	1	115
Edison (Boston), . . . . .	23	5,875	36	6,920	72	23,340
Edison (Brockton), . . . . .	6	720	8	925	15	3,207
Edison (Fall River) . . . . .	5	712	5	635	10	2,032 <sup>7</sup>
Eliot Falls, . . . . .	0	-	0	-	2	-
Fall River, . . . . .	6	600	6	650	15	2,290 <sup>8</sup>
Fitchburg, . . . . .	4	400	4	450	8	545
Frammingham, . . . . .	2	250	2	250	7	626
Franklin (Turner's Falls), . . . . .	0	-	0	-	2	-
Gardner, . . . . .	2	160	3	200	5	575
Gloucester, . . . . .	3	375	3	550	6	1,535
Great Barrington, . . . . .	2	195	2	170	6	655
Greenfield, . . . . .	2	225	3	225	4	937
Haverhill, . . . . .	4	600	2	500	9	1,345
Holyoke, . . . . .	10	825	2	800	24	117
Hudson, . . . . .	1	80	1	60	2	189
Hull, . . . . .	2	300	3	495	4	1,482
Hyde Park, . . . . .	3	450	3	500	7	1,083
Lawrence, . . . . .	7	888	9	1,000	19	3,287
Lee, . . . . .	14	260	3	270	4	245
Leicester, . . . . .	16	230	2	210	3	334 <sup>9</sup>
Leominster, . . . . .	2	250	3	600	5	1,539
Lexington, . . . . .	1	90	2	160	3	382

<sup>1</sup> Also 110 tons dust.

<sup>2</sup> Also 66 tons screenings.

<sup>3</sup> 2 water wheels 280 H. P.

<sup>4</sup> Also 633 tons other fuel.

<sup>5</sup> Also 338 tons screenings.

<sup>6</sup> Also 114 tons screenings.

<sup>7</sup> Also 180 tons screenings.

<sup>8</sup> 300 tons sparks.

<sup>9</sup> Also 139,61 bushels coke.

<sup>10</sup> Also 176 tons screenings.

<sup>11</sup> 29,234 bushels coke.

<sup>12</sup> 2 water wheels 100 H. P.

<sup>13</sup> 4 water wheels 1,120 H. P.

<sup>14</sup> Also 379 tons screenings.

<sup>15</sup> 1 water wheel 60 H. P.

<sup>16</sup> 2 water wheels 60 H. P.

COMPANY.	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamoes.	Coal used Tons.
Lowell, . . . . .	7	1,080	3	1,080	27	4,925
Lynn, . . . . .	8	1,000	4	2,000	26	<sup>1</sup> 3,312
Malden, . . . . .	6	750	7	775	13	<sup>2</sup> 1,078
Marlborough, . . . . .	3	375	4	420	9	<sup>3</sup> 631
Middleborough, . . . . .	<sup>4</sup> 1	100	2	90	3	-
Millford, . . . . .	2	160	3	245	3	732
Millbury, . . . . .	2	130	2	100	2	370 <sup>4</sup>
Milton, . . . . .	1	120	1	150	2	681 <sup>5</sup>
Nantucket, . . . . .	3	330	3	240	6	-
Natick, . . . . .	2	250	2	300	6	<sup>6</sup> 738 <sup>4</sup>
New Bedford, . . . . .	12	1,528	14	2,256	35	4,232
Newburyport, . . . . .	2	200	3	215	7	<sup>6</sup> 648
Newton, . . . . .	4	600	3	935	8	<sup>7</sup> 956
North Adams, . . . . .	2	300	2	475	7	<sup>8</sup> 413
Northampton, . . . . .	6	730	4	805	8	<sup>9</sup> 940
North Attleborough, . . . . .	<sup>10</sup> 4	620	5	760	10	1,924
North Shore, . . . . .	4	465	4	795	8	<sup>11</sup> 1,318 <sup>4</sup>
Orange, . . . . .	2	120	2	185	4	<sup>12</sup> 409
Palmer, . . . . .	<sup>13</sup> 1	125	1	120	4	70
Pittsfield, . . . . .	5	535	7	940	13	3,091
Plymouth, . . . . .	2	300	3	625	6	<sup>14</sup> 1,082
Quincy, . . . . .	3	375	4	550	6	1,949
Salem, . . . . .	4	1,000	4	1,360	17	5,151
Somerville, . . . . .	8	800	5	730	15	3,093
Southbridge, . . . . .	2	185	3	335	4	<sup>15</sup> 438 <sup>4</sup>
South Hadley Falls, . . . . .	<sup>16</sup> -	-	1	100	2	<sup>16</sup> -
Spencer, . . . . .	<sup>17</sup> -	-	3	45	2	<sup>17</sup> -
Stoughton, . . . . .	1	60	1	50	1	186 <sup>4</sup>
Suburban (Boston), . . . . .	10	810	6	1,150	16	4,411 <sup>4</sup>
Taunton, . . . . .	2	450	3	665	10	1,150
Union (Franklin), . . . . .	2	200	3	225	3	600
United (Springfield), . . . . .	7	1,760	5	2,150	33	7,937
Uxbridge and Northbridge, . . . . .	2	200	2	185	4	568
Waltham, . . . . .	6	781	5	775	12	<sup>18</sup> 2,096
Ware, . . . . .	1	125	1	125	3	235 <sup>4</sup>
Webster, . . . . .	2	205	2	140	3	446
Westborough, . . . . .	2	160	2	150	4	576
Westfield, . . . . .	2	140	2	140	6	<sup>19</sup> 299
Weymouth, . . . . .	2	300	2	325	9	<sup>20</sup> 525
Whitman, . . . . .	2	250	1	300	4	393 <sup>4</sup>
Winchendon, . . . . .	<sup>16</sup> -	-	1	100	2	<sup>16</sup> -
Woburn, . . . . .	5	700	5	900	13	2,925
Worcester, . . . . .	8	1,200	3	1,400	27	3,940

<sup>1</sup> 4,424 bushels coke.<sup>3</sup> Also 286 tons screenings and 51 cords wood.<sup>5</sup> Also 1,178 tons sparks.<sup>7</sup> 2,177 tons coke.<sup>9</sup> 100 cords wood.<sup>11</sup> Also 224 tons screenings.<sup>13</sup> 2 water wheels 300 H. P.<sup>15</sup> 5 cords wood.<sup>17</sup> 1,238,200 feet of gas used in gas engines.<sup>19</sup> Also 130 tons coke and 29 $\frac{1}{2}$  tons sparks.<sup>2</sup> Also 2,556 tons screenings.<sup>4</sup> 2 water wheels 180 H. P.<sup>6</sup> Also 79 tons screenings.<sup>8</sup> 33,378 bushels coke.<sup>10</sup> 1 water wheel 40 H. P.<sup>12</sup> 800 cords wood.<sup>14</sup> Also 121 tons screenings.<sup>16</sup> Steam bought.<sup>18</sup> 17,784 bushels coke.<sup>20</sup> Also 689 tons screenings.

The following table shows, in feet, the total length of wire; the length of underground conduit, the length of the wires in the same; the number of poles set and the length of streets with overhead wires of each company, on June 30 last:—

COMPANY.	Total Length of Wire (Feet).	Length of Wires in Conduit (Feet).	Length of Underground Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Street with Overhead Wires (Feet).
Abington and Rockland, . . . . .	226,600	-	-	1,400	-	157,000
Adams, . . . . .	80,460	-	-	160	-	29,700
Amherst, . . . . .	105,700	-	-	190	109	21,700
Amesbury, . . . . .	204,000	-	-	289	24	68,640
Andover, . . . . .	97,476	-	-	513	-	35,350
Athol, . . . . .	30,000	-	-	225	-	30,000
Beverly, . . . . .	201,294	-	-	634	-	89,684
Blue Hill (Canton), . . . . .	390,484	-	-	810	48	101,250
Boston, . . . . .	4,131,562	-	-	1,217	277	-
Bridgewater, . . . . .	101,480	-	-	213	-	96,360
Brookline, . . . . .	760,900	1,000	1,000	1,324	92	180,000
Cambridge, . . . . .	932,535	-	-	1,982	45	265,000
Charlestown, . . . . .	249,600	-	-	334	-	47,520
Chelsea, . . . . .	572,410	-	-	1,372	-	179,520
Chicopee, . . . . .	163,680	-	-	400	-	79,200
Citizens' (Reading, etc.), . . . . .	221,760	-	-	589	16	96,000
Clinton, . . . . .	132,000	-	-	665	-	92,400
Cohasset, . . . . .	330,570	-	-	917	10	103,098
Cottage City, . . . . .	226,440	-	-	77	40	26,400
Dedham, . . . . .	745,616	-	-	1,441	-	195,360
Easthampton, . . . . .	28,000	-	-	228	-	28,000
Edison (Boston), . . . . .	1,254,057	1,254,057	306,693	-	-	-
Edison (Brockton), . . . . .	573,107	123,903	34,541	1,799	12	200,000
Edison (Fall River), . . . . .	120,169	95,679	24,527	148	40	20,390
Eliot Falls, . . . . .	54,428	-	-	3	6	31,680
Fall River, . . . . .	541,200	-	-	1,483	29	213,840
Fitchburg, . . . . .	396,500	-	-	850	22	104,390
Framingham, . . . . .	446,655	-	-	516	80	132,000
Franklin (Turner's Falls), . . . . .	12,000	-	-	86	8	9,000
Gardner, . . . . .	212,894	-	-	460	23	53,000
Gloucester, . . . . .	245,000	-	-	700	30	275,000
Great Barrington, . . . . .	83,100	450	450	181	27	46,120
Greenfield, . . . . .	51,500	-	-	205	-	32,000
Haverhill, . . . . .	195,000	-	-	550	50	158,400
Holyoke, . . . . .	305,300	-	-	1,060	-	110,000
Hudson, . . . . .	35,290	-	-	71	-	10,793
Hull, . . . . .	349,563	-	-	795	8	84,500
Hyde Park, . . . . .	332,225	-	-	807	19	87,500
Lawrence, . . . . .	828,028	55,584	12,864	1,999	20	300,960
Lee, . . . . .	97,000	-	-	332	12	27,720
Leicester, . . . . .	210,499	-	-	536	4	70,000
Leominster, . . . . .	335,701	-	-	639	8	68,000
Lexington, . . . . .	117,000	-	-	430	9	31,680
Lowell, . . . . .	869,673	-	-	1,100	-	345,680
Lynn, . . . . .	1,846,740	-	-	3,500	-	528,000

COMPANY.	Total Length of Wire (Feet).	Length of Wires in Conduit (Feet).	Length of Under-ground Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Street with overhead Wires (Feet).
Malden, . . . . .	2,427,514	-	-	6,900	20	660,000
Marlborough, . . . . .	213,137	-	-	646	22	92,000
Middleborough, . . . . .	63,652	-	-	550	50	-
Millford, . . . . .	167,695	-	-	525	-	55,000
Millbury, . . . . .	83,690	-	-	123	13	30,670
Milton, . . . . .	464,360	-	-	940	12	128,720
Nantucket, . . . . .	182,840	-	-	409	-	147,840
Natick, . . . . .	301,110	-	-	600	10	63,360
New Bedford, . . . . .	790,679	39,966	8,401	991	27	180,730
Newburyport, . . . . .	146,200	-	-	455	-	160,000
Newton, . . . . .	1,155,161	-	-	3,675	-	475,450
North Adams, . . . . .	166,000	-	-	400	20	63,500
Northampton, . . . . .	395,126	-	-	765	15	135,500
North Attleborough, . . . . .	422,556	-	-	873	89	101,452
North Shore, . . . . .	818,360	-	-	1,468	22	207,240
Orange, . . . . .	118,032	-	-	540	-	41,000
Palmer, . . . . .	231,040	-	-	1,200	-	132,000
Pittsfield, . . . . .	443,985	1,000	500	1,102	32	144,800
Plymouth, . . . . .	140,250	-	-	433	21	64,027
Quincy, . . . . .	459,360	-	-	1,536	63	279,840
Salem, . . . . .	866,510	-	-	1,991	34	243,565
Somerville, . . . . .	1,221,863	-	-	2,919	60	322,036
Southbridge, . . . . .	194,352	-	-	465	-	21,120
South Hadley Falls, . . . . .	49,800	-	-	265	13	44,000
Spencer, . . . . .	41,676	-	-	400	4	40,000
Stoughton, . . . . .	69,905	-	-	300	-	69,905
Suburban (Boston), . . . . .	337,240	-	-	28	100	25,000
Taunton, . . . . .	128,707	-	-	525	-	60,000
Union (Franklin), . . . . .	137,533	-	-	365	25	48,000
United (Springfield), . . . . .	1,052,466	67,272	10,632	1,140	19	284,200
Uxbridge and Northbridge, . . . . .	215,440	-	-	542	-	64,000
Waltham, . . . . .	267,900	-	-	594	36	66,970
Ware, . . . . .	47,520	-	-	326	15	19,700
Webster, . . . . .	87,840	-	-	345	2	50,000
Westborough, . . . . .	124,264	-	-	305	-	46,139
Westfield, . . . . .	111,675	-	-	366	14	50,146
Weymouth, . . . . .	459,300	-	-	838	-	125,700
Whitman, . . . . .	212,600	-	-	605	10	130,640
Winchendon, . . . . .	167,705	198	198	343	31	147,505
Woburn, . . . . .	976,200	-	-	2,648	-	417,120
Worcester, . . . . .	913,150	-	-	2,685	-	262,625

The following table shows the number of motors furnished off arc, incandescent and power circuits, not including those for street railways, the number of single and double arc lamps, June 30, 1894, and the number of carbons used during the year ending on that day:—

COMPANY.	Motors off Arc Circuits.	Motors off Incandescent Circuits.	Motors off Power Circuits.	Horse-power of Motors.	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Carbons Used.
Abington and Rockland, . . . . .	-	-	-	-	-	30	6,301
Adams, . . . . .	-	-	-	-	-	40	11,200
Amherst, . . . . .	-	-	-	-	-	22	2,000
Amesbury, . . . . .	-	-	18	75	65	4	24,588
Andover, . . . . .	-	-	-	-	3	31	1,700
Athol, . . . . .	-	-	-	-	37	10	12,000
Beverly, . . . . .	-	-	-	-	17	87	32,000
Blue Hill (Canton), . . . . .	-	-	-	-	46	-	5,000
Boston, . . . . .	45	130	14	744½	870	2,392	2,096,202
Bridgewater, . . . . .	-	-	-	-	32	8	8,088
Brookline, . . . . .	-	-	8	140	-	356	851,000
Cambridge, . . . . .	-	64	-	130	47	461	363,000
Charlestown, . . . . .	-	1	-	49½	53	277	205,216
Chelsea, . . . . .	-	-	18	49	100	200	99,000
Chicopee, . . . . .	-	-	-	-	113	-	27,000
Clinton, . . . . .	-	-	-	-	10	41	35,072
Cottage City, . . . . .	-	-	-	-	53	-	5,200
Dedham, . . . . .	-	-	-	-	-	23	15,444
Easthampton, . . . . .	-	-	-	-	33	-	6,000
Edison (Boston), . . . . .	-	1,434	-	4,219	806	7	217,300
Edison (Brockton), . . . . .	-	29	13	202	134	27	78,260
Edison (Fall River), . . . . .	-	165	1	285	-	-	-
Fall River, . . . . .	-	-	-	-	133	399	517,000
Fitchburg, . . . . .	1	-	-	½	61	212	109,033
Framingham, . . . . .	-	-	-	-	-	64	15,822
Franklin (Turner's Falls), . . . . .	-	-	-	-	22	-	10,000
Gardner, . . . . .	-	-	-	-	51	51	20,000
Gloucester, . . . . .	-	-	26	125	45	36	42,000
Great Barrington, . . . . .	-	-	-	-	38	-	5,250
Greenfield, . . . . .	-	7	-	25½	58	3	20,000
Haverhill, . . . . .	47	8	-	61	78	140	100,000
Holyoke, . . . . .	-	17	11	76½	201	215	300,000
Hudson, . . . . .	-	-	-	-	20	4	6,000
Hull, . . . . .	-	-	-	-	11	-	300
Hyde Park, . . . . .	-	-	-	-	46	113	34,486
Lawrence, . . . . .	-	122	-	196	244	142	142,502
Leominster, . . . . .	-	-	-	-	28	62	35,432
Lexington, . . . . .	-	-	-	-	-	34	12,000
Lowell, . . . . .	2	-	95	520	431	292	332,600
Lynn, . . . . .	-	-	62	395	171	425	340,000
Malden, . . . . .	-	-	8	21	180	48	73,369
Marlborough, . . . . .	-	-	-	-	68	53	45,951
Milford, . . . . .	-	9	-	16½	60	-	22,000
Millbury, . . . . .	3	-	-	½	32	-	7,752
Nantucket, . . . . .	-	-	-	-	45	-	-
Natick, . . . . .	-	-	10	37	1	36	11,013

COMPANY.	Motors of Arc Circuits.	Motors of Incandescent Circuits.	Motors of Power Cir- cuits.	Horse-power of Motors.	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Carbons Used.
New Bedford, . . . .	-	48	36	261	361	195	143,530
Newburyport, . . . .	-	-	13	13½	164	7	58,560
Newton, . . . .	-	2	-	1	-	124	50,000
North Adams, . . . .	-	-	-	-	79	106	85,000
Northampton, . . . .	-	-	-	-	144	-	40,000
North Attleborough, . . . .	12	-	-	35½	136	7	18,950
North Shore, . . . .	-	-	-	-	67	56	25,817
Orange, . . . .	-	-	-	-	33	6	9,000
Palmer, . . . .	-	-	-	-	-	71	10,000
Pittsfield, . . . .	13	5	-	125	112	47	77,179
Plymouth, . . . .	-	-	12	123	32	8	10,900
Quincy, . . . .	-	-	15	53	-	98	33,000
Salem, . . . .	-	-	35	182	116	184	165,000
Somerville, . . . .	19	-	-	55	7	445	208,850
Southbridge, . . . .	-	-	-	-	82	6	24,000
Spencer, . . . .	-	-	-	-	70	-	22,800
Stoughton, . . . .	-	-	-	-	70	-	8,000
Suburban (Boston), . . . .	-	-	91	269½	204	45	140,000
Taunton, . . . .	-	-	-	-	104	93	75,000
Union (Franklin), . . . .	-	-	-	-	44	2	9,163
United (Springfield), . . . .	-	-	65	334	308	542	427,130
Uxbridge and Northbridge, . . . .	-	-	-	-	67	-	5,000
Waltham, . . . .	-	-	31	122	105	67	69,210
Ware, . . . .	-	-	-	-	52	15	28,900
Webster, . . . .	-	-	-	-	25	54	27,000
Westborough, . . . .	-	-	-	-	32	-	10,000
Westfield, . . . .	-	-	-	-	127	10	35,760
Weymouth, . . . .	-	-	-	-	1	36	11,000
Whitman, . . . .	-	-	-	-	42	9	14,400
Winchendon, . . . .	-	-	-	-	18	17	8,532
Woburn, . . . .	-	-	6	27½	43	99	69,529
Worcester, . . . .	-	-	3	23	250	478	528,300



The following table shows the number of commercial lights of the different kinds installed, and the number of consumers for each kind, on June 30 last:—

COMPANY.	Number of Commercial Arc Lights.	Nominal Candle- power.	Number of Consumers using only Commer- cial Arc Lights.	Number of Commercial Incandescent Lights.	Nominal Candle- Power.	Number of Consumers using only Commer- cial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc Circuits.	Nominal Candle- Power.	Number of Consumers using only Commer- cial Incandescent Lights off Arc Cir- cuits.	Number of Consumers using both Arc and Incandescent Lights.	Number of Customers using only Power.
Abington and Rockland,	-	-	-	-	-	282	-	-	-	-	1
Adams, . . . . .	-	-	-	340	16	69	-	-	-	-	1
Amberst, . . . . .	-	-	-	1,620	16	96	-	-	-	-	1
Amesbury, . . . . .	10	1,200	-	400	20	111	-	-	-	4	11
Andover, . . . . .	-	-	-	500	16	120	-	-	-	-	-
Athol, . . . . .	4	1,200	3	730	16	-	1	32	1	-	-
Beverly, . . . . .	16	2,000	5	903	16	62	-	-	-	6	-
Blue Hill (Canton), . . . . .	-	-	-	3,200	16	65	-	-	-	-	-
				12	125						
				1	100						
				36	65						
				57	50						
Boston, . . . . .	98 1,527	1,200 2,000	207	381	32	377	1 80 2 64	100 65 50 32	3	64	135
				183	25						
				85	30						
				23,645	16						
				1,510	16						
				50	32						
				5	150						
Bridgewater, . . . . .	1	2,000	-	-	-	70	-	-	-	2	-

COMPANY.	Number of (Commercial) Arc Lights.	Power.	Number of Consumers using only (Commercial Arc Lights.	Number of Commercial Incandescent Lights.	Power.	Number of Consumers using only Commercial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc (Street.	Nominal Candle Power.	Number of Consumers using only (Commercial Incandescent Lights off Arc (Street.	Power.	Number of Consumers using only Commercial Incandescent Lights.	Number of Consumers using both Arc and Incandescent Lights.	Number of Consumers using only Power.
Brookline, . . . . .	53	2,000	15	10,729	16	221	{	187	32	-	2	2	4
Cambridge, . . . . .	47	1,200	38	8,282	16	584	43	6	40	-	20	20	66
Charlestown, . . . . .	43	2,000	28	460	16	22	6	-	65	-	8	8	16
Chelsea, . . . . .	87	1,200	7	3,700	16	179	-	-	-	-	16	16	-
Citizens' (Reading, etc.), . . . . .	10	1,200	3	700	16	77	89	-	25	-	2	2	1
Clinton, . . . . .	-	-	-	2,426	16	65	-	-	-	-	-	-	-
Cohasset, . . . . .	28	1,800	9	710	16	28	-	-	-	-	-	-	-
Cottage City, . . . . .	10	1,200	-	-	-	-	-	-	-	-	-	-	-
Dedham, . . . . .	139	600	-	2,565	16	145	-	-	-	-	3	3	-
Edison (Boston), . . . . .	{	{	107	84,331	16	2,679	-	-	-	-	127	127	551
Edison (Brockton), . . . . .	432	1,000	-	-	-	-	-	-	-	-	-	-	-
Edison (Fall River), . . . . .	225	2,000	11	981	16	350	-	-	-	-	12	12	28
Ellet Falls, . . . . .	14	3,000	-	9,660	16	484	-	-	-	-	-	-	33
Fall River, . . . . .	74	2,000	-	28	16	1	-	-	-	-	-	-	-
Fitchburg, . . . . .	{	{	25	549	16	33	-	-	-	-	-	-	-
	133	1,200	12	1,800	16	98	-	-	-	-	-	-	-
	16	2,000	-	940	16	-	-	-	-	-	-	-	-
	67	1,200	-	-	10	-	-	-	-	-	-	-	-



COMPANY.	Number of Commercial Are Lights.	Nominal Candle- Power.	Number of Consumers using only Commer- cial Are Lights.	Number of Commercial Incandescent Lights.	Nominal Candle- Power.	Number of Consumers using only Commer- cial Incandescent Lights.	Number of Commercial Incandescent Lights off Are Circuits.	Nominal Candle- Power.	Number of Consumers using only Commer- cial Incandescent Lights off Are Cir- cuits.	Number of Consumers using both Are and Incandescent Lights.	Number of Customers using only Power.
Natick, . . . . .	-	-	-	{ 440 1,980 10 10 }	{ 10 16 20 32 }	90	6	25	-	6	9
New Bedford, . . . . .	{ 97 202 100 }	{ 1,200 2,000 1,600 }	60	18,912	16	691	-	-	-	14	41
Newburyport, . . . . .	31	1,200	11	{ 3 296 40 }	{ 16 20 32 }	85	{ 5 30 }	{ 32 65 }	15	4	7
Newton, . . . . .	3	1,500	1	6,050	16	255	-	-	-	1	-
North Adams, . . . . .	79	1,200	20	2,200	16	182	{ 3 11 }	{ 32 65 }	-	8	-
Northampton, . . . . .	21	1,200	-	{ 241 1,528 14 }	{ 10 16 32 }	139	-	-	-	9	-
North Attleborough, . . . . .	74	1,200	4	{ 759 8 }	{ 16 32 }	72	{ 76 55 121 24 }	{ 25 32 50 64 }	-	25	1
North Shore, . . . . .	55	1,200	1	{ 715 4,610 151 }	{ 10 16 32 }	282	-	-	-	3	-
Orange, . . . . .	-	-	-	1,300	16	126	-	-	-	-	-
Palmer, . . . . .	-	-	-	{ 275 1,457 894 10 }	{ 16 20 32 }	144	5	25	1	-	-

Fitchfield,	.	.	.	.	.	.	.	.	.	102	1,200	9	7,232	16	372	-	32	-	23	6
Plymouth,	.	.	.	.	.	.	.	.	.	18	1,200	-	2,152	-	123	8	-	6	6	6
Quincy,	.	.	.	.	.	.	.	.	.	7	1,200	2	2,700	10	213	-	-	-	-	9
													33	8						
													116	10						
													7,281	16						
Salem,	.	.	.	.	.	.	.	.	.	119	2,000	11	488	20	388	4	32	23	17	
													12	25		66				
													64	32						
													4	125						
													2	150						
Somerville,	.	.	.	.	.	.	.	.	.	50	1,200	11	6,100	16	201	49	25	7	16	
Southbridge,	.	.	.	.	.	.	.	.	.	6	2,000	11	930	-	66	-	-	3	-	
South Hadley Falls,	.	.	.	.	.	.	.	.	.	32	1,200	-	600	16	25	-	-	-	-	
Stoughton,	.	.	.	.	.	.	.	.	.	3	800	2	-	-	-	-	-	-	-	
Suburban (Boston),	.	.	.	.	.	.	.	.	.	213	2,000	105	7,587	16	270	10	25	31	86	
Taunton,	.	.	.	.	.	.	.	.	.	36	1,200	19	2,639	16	99	-	-	15	-	
Union (Franklin),	.	.	.	.	.	.	.	.	.	97	1,200	1	1,797	16	129	-	-	2	-	
										7	1,200									
United (Springfield),	.	.	.	.	.	.	.	.	.	342	1,200	18	11,437	16	289	4	32	31	33	
																2	65			
Uxbridge and Northbridge,	.	.	.	.	.	.	.	.	.	-	-	-	3,300	16	165	15	125	-	-	
Waltham,	.	.	.	.	.	.	.	.	.	67	1,200	10	3,625	16	223	6	32	16	18	
Ware,	.	.	.	.	.	.	.	.	.	22	1,200	3	941	16	30	5	65	6	-	
Webster,	.	.	.	.	.	.	.	.	.	19	1,200	6	478	16	87	-	-	1	-	
Westborough,	.	.	.	.	.	.	.	.	.	39	-	-								
Westfield,	.	.	.	.	.	.	.	.	.	89	2,000	7	1,987	16	132	-	-	1	-	
Weymouth,	.	.	.	.	.	.	.	.	.	-	-	-	428	16	66	-	-	7	-	
Whitman,	.	.	.	.	.	.	.	.	.	26	1,200	9	3,480	16	195	-	-	3	-	
Winchendon,	.	.	.	.	.	.	.	.	.	9	1,200	3	1,873	16	103	-	-	4	-	
Woburn,	.	.	.	.	.	.	.	.	.	48	2,000	5	1,076	-	71	1	32	5	-	
Worcester,	.	.	.	.	.	.	.	.	.	334	2,000	61	6,667	16	279	-	-	24	6	
													6,798	16	171	-	-	36	1	

The following table shows the number of public lamps June 30, 1894, their candle-power, the average number of hours burnt per night, the number of nights per month, and the price paid:—

COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Number of Hours per Night.	Number of Nights per Month.	Price per Light.
Abington and Rockland, . . . . .	374	25	Until 12.30 A.M., . . . . .	Moonlight schedule, . . . . .	\$14 per year.
Adams, . . . . .	30	1,200	Until 12.30 A.M., . . . . .	Moonlight schedule, . . . . .	\$5.50 per month.
Amesbury, . . . . .	40	1,200	Dark to midnight, . . . . .	Every dark night, . . . . .	\$75 per year.
Amherst, . . . . .	59	1,200	6 hours, . . . . .	25 nights, . . . . .	\$75 per year.
Andover, . . . . .	22	1,200	Dark to midnight, . . . . .	Moon schedule, . . . . .	\$90 per year; one lamp free.
Andover, . . . . .	21	25	Dark to midnight, . . . . .	Moon schedule, . . . . .	\$450 per year for the 21 lights.
Andover, . . . . .	31	1,200	All night, . . . . .	Every dark night, . . . . .	\$4,900 per year for all lights.
Andover, . . . . .	108	25	All night, . . . . .	Every dark night, . . . . .	\$75 per year.
Athol, . . . . .	83	1,200	Until midnight, . . . . .	Moon schedule, . . . . .	\$15 per year.
Beverly, . . . . .	16	32	Until midnight, . . . . .	Moon schedule, . . . . .	30 cents per night.
Blue Hill (Canton), . . . . .	85	1,200	Dark to midnight, . . . . .	25 nights, . . . . .	\$90 per year.
Boston, . . . . .	46	2,000	All night, . . . . .	25 nights, . . . . .	\$24 per year.
Boston, . . . . .	68	32	All night, . . . . .	25 nights, . . . . .	\$74 cents per night until 2,000 lamps in use; then 30 cents.
Boston, . . . . .	1,590	2,000	All night, . . . . .	Every night, . . . . .	\$70 per year.
Bridgewater, . . . . .	34	2,000	6 hours, . . . . .	Average 25 nights, . . . . .	40 cents per night.
Brookline, . . . . .	310	2,000	All night, . . . . .	Every night, . . . . .	20 cents per night.
Brookline, . . . . .	1	65	All night, . . . . .	Every night, . . . . .	\$115 per year.
Cambridge, . . . . .	461	1,200	All night, . . . . .	Every night, . . . . .	\$30 per year.
Cambridge, . . . . .	187	32	All night, . . . . .	Every night, . . . . .	40 cents per night.
Charlestown, . . . . .	43	40	All night, . . . . .	Every night, . . . . .	30 cents per night.
Chelsea, . . . . .	214	2,000	All night, . . . . .	Every night, . . . . .	74 cents per night.
Chicopee, . . . . .	195	2,000	All night, . . . . .	25 nights, . . . . .	\$75 per year.
Clinton, . . . . .	184	25	All night, . . . . .	25 nights, . . . . .	35 cents per night.
Clinton, . . . . .	113	1,200	Dark to 1 A.M., . . . . .	Moon schedule, . . . . .	9 cents per night.
Cohasset, . . . . .	41	1,200	All night, . . . . .	25 nights, . . . . .	\$20 per year.
Cohasset, . . . . .	186	25	Dark to 1 A.M., . . . . .	Every night during the season of 92 days, . . . . .	\$40 for the season.
Cottage City, . . . . .	278	30	6 hours, . . . . .	Every night during the season of 92 days, . . . . .	\$40 for the season.
Cottage City, . . . . .	25	1,800	6 hours, . . . . .	Every night during the season of 92 days, . . . . .	\$40 for the season.





COMPANY.		Number of Public Lamps.	Nominal Candle-power.	Number of Hours per Night.	Number of Nights per Month.	Price per Light.
Lee, .	.	92	30	Dark to midnight, .	Average 22 nights, .	5 cents per night.
Leicester, .	.	149	25	Dark to midnight, .	Moon schedule, .	\$20 per year.
Leominster, .	.	58	1,200	Dark to 1 A.M., .	Moon schedule, .	\$72 per year.
Lexington, .	.	64	25	Dark to 1 A.M., .	Average 23 nights, .	\$16 per year.
Lowell, .	.	34	1,200	Average 7 hours, .	Average 23 nights, .	\$75 per year.
	.	109	30	Average 7 hours, .	Every night, .	\$16 per year.
	.	385	2,000	All night, .	Every night, .	36 cents per night.
	.	247	2,000	All night, .	Every night, .	40 cents per night.
	.	1,205	25	All night, .	Average 20 nights, .	\$20 per year.
Lynn, .	.	40	1,200	Dark to 2 A.M., .	Average 20 nights, .	30 cents per night.
Nahant, .	.	4	25	Dark to 2 A.M., .	Average 20 nights, .	\$16 per year.
Swampscott, .	.	86	1,200	Dark to 2 A.M., .	Average 20 nights, .	30 cents per night.
Saugus, .	.	19	25	Dark to 2 A.M., .	Average 20 nights, .	\$16 per year.
Medford, .	.	113	1,200	Dark to 2 A.M., .	Average 20 nights, .	30 cents per night.
	.	51	1,200	Dark to 12.15 A.M., .	Average 20 nights, .	\$16 per year.
	.	321	25	Dark to 12.15 A.M., .	Every night, .	30 cents per night.
	.	94	1,200	Every dark night, .	Every dark night, .	\$11,040 per year. <sup>1</sup>
Malden, .	.	780	25	Every dark night, .	All night, .	\$25,000 per year.
Melrose, .	.	35	1,200	Dark to 12.15 A.M., .	All night, .	\$8,795 per year.
Everett, .	.	360	25	Dark to 12.15 A.M., .	Every dark night, .	\$8,046 per year.
	.	28	1,200	Dark to 12.15 A.M., .	Every dark night, .	\$90 per year.
	.	330	25	Dark to 12.15 A.M., .	Every night, .	\$17.50 per year.
Marlborough, .	.	57	1,200	Average 6½ hours, .	Every night, .	\$100 per year.
	.	140	25	Average 6½ hours, .	Every night, .	
Milford, .	.	42	1,200	Until 11 P.M. 6 nights; 12 M. 1 night, .	Every night, .	\$22.63 per year.
	.	44	25	Until 11 P.M. 6 nights; 12 M. 1 night, .	Every night, .	\$80 per year.
Milbury, .	.	32	1,200	Dark to midnight, .	Moon schedule, .	\$20 per year.
Milton, .	.	8	32	Dark to midnight, .	Every night, .	\$20 per year.
Nantucket, .	.	403	25	Every dark hour, .	Moon schedule, .	\$85 per year.
	.	27	1,200	Dark to 11 P.M., .	Moon schedule, .	\$20 per year.
	.	57	25	Dark to 11 P.M., .	Average 27 nights, .	25 cents per night.
Natick, .	.	40	1,200	Average 5¼ hours, .	Average 27 nights, .	5.6 cents per night.
	.	127	25	Average 5¼ hours, .		



COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Number of Hours per Night.	Number of Nights per Month.	Price per Light.
South Hadley Falls, . . . . .	160	40	Dark to midnight, . . . . .	Moon schedule, . . . . .	\$18 per year.
Spencer, . . . . .	70	1,200	Dark to midnight, . . . . .	Average 22 nights, . . . . .	27.7 cents per night.
Stoughton, . . . . .	67	800	Average 6 hours, . . . . .	Average 25 nights, . . . . .	\$50 per year.
Taunton, . . . . .	90	1,200	Sunset until 1 A.M., . . . . .	Average 26 nights, . . . . .	34 cents per night.
Union (Franklin), . . . . .	39	1,200	Until midnight, . . . . .	Moon schedule, . . . . .	\$75 per year.
	4	65	Until midnight, . . . . .	Moon schedule, . . . . .	\$15 per year.
	508	1,200	All night, . . . . .	Every night, . . . . .	\$75 per year.
United (Springfield), . . . . .	20	25	All night, . . . . .	Every night, . . . . .	\$24 per year.
	120	32	Dark to 1 A.M., . . . . .	Every night, . . . . .	\$17.82 per year.
	67	2,000	Average 5 hours, . . . . .	Moon schedule, . . . . .	\$20 per year.
Uxbridge and Northbridge, . . . . .	6	25	Average 5 hours, . . . . .	Moon schedule, . . . . .	\$70 per year.
Waltham, . . . . .	105	1,200	Dark to 1 A.M., . . . . .	Every night, . . . . .	\$20 per year.
Ware, . . . . .	47	1,200	Dark to midnight, . . . . .	Average 26 nights, . . . . .	23 cents per night.
Webster, . . . . .	60	1,200	Dark to midnight, . . . . .	Every night, . . . . .	\$3,420 per year for the 47 lamps.
Westfield, . . . . .	69	2,000	Average 6½ hours, . . . . .	Every night, . . . . .	\$82.50 per year.
	7	25	Average 6½ hours, . . . . .	Every night, . . . . .	22.097 cents per night.
Westborough, . . . . .	28	1,200	Average 6 hours, . . . . .	Every night, . . . . .	5.6 cents per night.
	31	32	Average 6 hours, . . . . .	Average 23 nights, . . . . .	\$80 per year.
Weymouth, . . . . .	32	1,200	Average 6 hours, . . . . .	Average 23 nights, . . . . .	\$25 per year.
	130	32	Average 6 hours, . . . . .	Average 26 nights, . . . . .	\$70 per year.
Whitman, . . . . .	27	1,200	Dark to midnight, . . . . .	Average 26 nights, . . . . .	\$22 per year.
	3	32	Dark to midnight, . . . . .	Average 20 nights, . . . . .	\$80 per year.
Winchendon, . . . . .	112	25	Dark to midnight, . . . . .	Average 20 nights, . . . . .	\$12 per year.
	23	25	Dark to midnight, . . . . .	Average 25 nights, . . . . .	\$75 per year.
	23	25	Dark to midnight, . . . . .	Average 25 nights, . . . . .	\$15 per year.
Stoneham, . . . . .	40	2,000	Dark to 12.30 A.M., . . . . .	20 nights, . . . . .	\$83 per year.
Woburn, . . . . .	116	25	Dark to 12.30 A.M., . . . . .	20 nights, . . . . .	\$15 per year.
Worcester, . . . . .	18	2,000	Dark to 12.30 A.M., . . . . .	20 nights, . . . . .	\$90 per year.
	138	25	Dark to 12.30 A.M., . . . . .	20 nights, . . . . .	\$15 per year.
	53	1,200	Dark to 12.30 A.M., . . . . .	20 nights, . . . . .	\$75 per year.
	312	25	Dark to 12.30 A.M., . . . . .	20 nights, . . . . .	\$15 per year.
	410	2,000	All night, . . . . .	Every night, . . . . .	35 cents per night.
	36	25	All night, . . . . .	Every night, . . . . .	\$24 per year.

The following table shows the price charged by the several electric light companies for commercial lights on June 30, 1894:—

COMPANY.	Price for Commercial Lights.
Abington & Rockland,	One cent per 16 candle lamp hour; 10 per cent. discount if paid before the fifteenth of the month; customers pay for wiring and renewals.
Adams,	For 16 c. p. incandescent lights for business places open 6 nights per week until 11 P.M., \$12.00; open 4 nights per week, \$9.00; renewals free; wiring in stores and offices free, in dwellings at cost.
Amesbury,	Arc lights, 3 nights per week, each lamp, \$57.00; 4 nights, \$63.00; 5 nights, \$69.00; 6 nights, \$75.00; 7 nights, \$81.00 per year. Incandescent lights, 16 c. p. lamps, 3 nights per week, \$8.00 per year, and \$1.00 per year additional for each additional night per week; 20 c. p. lamps, 3 nights per week, \$9.00 per year, and \$1.00 per year additional for each additional night per week; 32 c. p. lamps, 3 nights per week, \$16.00 per year, and \$2.00 per year additional for each additional night per week. Wiring at owner's expense. All lamps at consumers' expense.
Amherst,	Incandescent 16 c. p. lights one cent per hour by meter; dwelling-house wiring at cost; commercial wiring free; renewals at consumers' expense.
Andover,	Incandescent lights 24 cents per thousand watts; a few lights by contract. Wiring, stores, free. All other places from \$2.50 to \$5.00 per outlet; renewals on contract lights free; customers pay for metered lights renewals.
Athol,	Arc lights, \$75.00 per year. Incandescent 32 c. p. lights, \$15.00 per year. Run only when street lights are used.
Beverly,	Arc lights, 50 cents per night. Incandescent lights, 16 c. p.; 7 nights per week, \$1.16 $\frac{2}{3}$ per month; 6 nights per week, \$1.00 each per month; five nights per week, each 92 cents per month; 4 nights per week, 87 $\frac{1}{2}$ cents each per month; 3 nights per week, 82 cents. Meter rates, 25 cents per 1,000 watts. Customers pay for wiring and renewals.
Blue Hill (Canton),	Incandescent lights, one cent per lamp hour by meter; \$10.00 per year per light by contract. Wiring at owner's expense; lamp renewals, 50 cents each.
Boston,	Arc lights under contracts, 1 lamp for 12 mos., 75 cents; for 6 mos., 80 cents; for 3 mos., 90 cents; 2 lamps for 12 mos., each 70 cents; for 6 mos., each 75 cents; for 3 mos., each 85 cents; 3 or 4 lamps for 12 mos., each 65 cents; for 6 mos., each 70 cents; for 3 mos., each 80 cents; 5 to 7 lamps for 12 mos., each 60 cents; for 6 mos., each 65 cents; for 3 mos., each 75 cents per day; 8 or 9 lamps for 12 mos., each 55 cents; for 6 mos., each 60 cents; for 3 mos., each 70 cents; 10 lamps for 12 mos., each 50 cents; for 6 mos., each 55 cents; for 3 mos., each 65 cents per day. Incandescent lights under contracts, 125 c. p. for 12 mos., each lamp 50 cents per day; 65 c. p. for 12 mos., 30 cents per day; 32 c. p. for 12 mos., 20 cents per day; 16 c. p. 1 cent per hour by meter. Inside incandescent wiring charged to customer at cost; lamps furnished and renewed free, except those broken by customer.
Bridgewater,	Incandescent lights, 1 cent per ampere hour or \$10.00 per year for 16 c. p. lamps; wiring \$2.00 per lamp, open wiring; \$2.75 per lamp for concealed work. Lamp renewals free to contract customers; to meter customers 65 cents per lamp.

COMPANY.	Price for Commercial Lights.
Brookline, . . .	Arc lights burning until 7 30 P.M., \$65.00 per year; until 8.30 P.M., \$75.00 per year; until 9 30 P.M., \$85.00 per year; until 11.30 P.M., \$100.00 per year; all night, 40 cents per night. Incandescent lights, 16 c. p. lamps, 1 cent per lamp hour by meter; contract lights burning until 7.30 P.M., \$12.00 each per year; until 8.30 P.M., \$15.00 each per year; until 11.30 P.M., \$18.00. Lamps free to contract customers only.
Cambridge, . . .	Arc lights, \$100.00 per lamp per year. Incandescent lights, one cent per lamp hour by meter less 15 per cent. Consumers pay for lamps and renewals.
Charlestown, . . .	Arc lights, 50 cents per night. Incandescent lights, 50 cents per night per group of 8, 16 c. p. lamps running an average of about 6 hours per night. Lamp renewals free.
Chelsea, . . .	Arc lights, 40 cents per lamp per night until 12 P.M., 25 cents until 6.30 P.M. Incandescent lights, 16 c. p., \$1.25 per month for stores. By meter 1 cent per hour. Renewals 45 cents each.
Citizens' (Reading, etc.), . . .	Incandescent lights, 1 cent per lamp hour, for 16 c. p. lamps by meter. \$1.00 each per month by contract for 16 c. p. lamps; \$1.75 for 32 c. p. lamps. Renewals, 35 cents for 16 c. p. lamps.
Clinton, . . .	Arc lights, 1 light, \$8.33 per mo.; 2 lights, \$7.50 each; 3 lights, \$7.00 each; 4 or more lights, \$6.50 each. Incandescent lights, \$1.00 per light per month, meter rates 1½ cents per hour. Wiring at cost; renewals free.
Cohasset, . . .	Incandescent lights, contract rates for each customer; customers pay for renewals.
Cottage City, . . .	Arc lights, single lights, \$50.00 per season of 92 days. 2 lights, \$45.00 each; 4 or more, \$40.00 each.
Dedham, . . .	Arc lights, \$70.00 per year. Incandescent lights on contracts based on \$10.00 per lamp per year until 10 P.M.; by meter, 20 cents per 1,000 watt hours; customers pay for renewals.
Edison (Boston), . . .	Incandescent lights, 1 cent per hour, 16 c. p. lamp by meter. Lamp renewals free; inside wiring charged to customer. Arc lights 2,000 c. p., 12 cents per lamp per hour; 1,200 c. p., 9 cents per hour; 600 c. p., 5 cents per hour.
Edison (Brockton), . . .	Arc lights, 3 nights per week, each lamp \$8.00 per month; 4 nights, \$9.00; 7 nights, \$10.00. Incandescent lights, 1½ cents per 16 c. p. lamp hour or 25 cents per 1,000 watts by meter. Lamp renewals free.
Edison (Fall River), . . .	Incandescent lights, 1 cent per 16 c. p. lamp hour by meter. Inside wiring at net cost; renewals free.
Fall River, . . .	Arc lights, 1 to 4 lights, each \$8.00 per mo.; 5 to 8, each \$7.00; 9, \$6.00; 10, \$65.00; 11, \$70.00; 12 to 15, each \$6.25; 16 or more, each \$6.00 per mo. Incandescent lights, 20 cents per 1,000 watt hours by meter. Renewals free.
Fitchburg, . . .	Arc lights, 3 nights per week, \$8.00 each light per mo.; 6 nights, \$10.00; 7 nights, \$12.00. Incandescent lights, by meter, 25 cents per 1,000 watts for residences; 20 cents per thousand watts for business places. Wiring and all lamps paid for.
Framingham, . . .	Arc lights, for first light, \$96.00 per year; second light, \$84.00; each additional light, \$72.00 per year. Incandescent lights, by meter, 1 cent per lamp hour; by contract, \$1.25 each per month if 3 lights or less; if more than 3, \$1.00 each; 12 lights for \$10.00 per month. Larger number by contract. Wiring at cost. Renewals free.
Franklin (Turner's Falls), . . .	Incandescent lights, 4 nights in the week to 9 P.M., \$7.00 per year; 6 nights in the week to 11 P.M., \$10.00; 7 nights, \$11.00. Wiring and renewals free.

COMPANY.	Price for Commercial Lights.
Gardner, . . .	Arc lights, for yearly contract, 6 nights per week, \$77.78; 5 nights, \$66.67; 4 nights, \$55.55. Incandescent lights, 25 cents per 1,000 watt hours; by contract, \$0.0122 per lamp hour. Shops, mills and factories, 50 cents per 1,000 watt hours, or by contract, \$0.0225 per lamp hour. Discount of 10 per cent. on all bills if paid on or before the tenth of the month. Lamp renewals free to meter customers, at cost to others. Wiring at customer's expense.
Gloucester, . . .	Arc lights running until midnight 1 lamp, \$9.00 per mo.; 2 lamps, \$8.50 each; more than 2, \$8.00 per month each. Incandescent lights, 5 nights per week to 7 P.M., and 1 night to midnight, 16 c. p., 75 cents per lamp per mo., 65 c. p., \$3.00 per mo., 5 nights to 9 P.M., and 1 night to midnight, 16 c. p., \$1.00, 65 c. p., \$3.50; 7 nights to midnight, 16 c. p., \$1.25, 65 c. p., \$1.00 per lamp per mo. Rates by meter, 20 cents per 1,000 watt hours. Wiring at cost; renewals free to contract customers; to meter customers at cost.
Great Barrington, . . .	Arc lights, 25 cents per night. Incandescent lights, 16 c. p., \$10.00 per lamp per year by contract; by meter, 1 cent per ampere hour. Renewals free. Wiring at customer's expense.
Greenfield, . . .	Arc lights, averaging 15 hours per week, \$65.00 per lamp per year. Incandescent lights, metered lights at 1 cent per 16 c. p. lamp hour; contract rates, \$6.00 to \$20.00 per lamp per year, based on 1 cent per hour and estimated hours of consumption. 6 per cent. discount from these prices on bills amounting to \$50.00 per month. Lamp renewals free to meter customers, at cost to contract customers. Wiring at cost.
Haverhill, . . .	Arc lights, 50 cents per night. Incandescent lights, \$1.25 per mo. Wiring at cost, renewals free.
Holyoke, . . .	Arc lights, 6 nights per week, until 11 P.M., \$100.00 each per year; 4 nights until 10 30 P.M., other nights to 6.30 P.M., \$75.00; 3 nights until 10 30 P.M., other nights to 6.30, \$70.00. Incandescent lights by meter or contract, 1½ cents per hour for 16 c. p. lamp. Arc wiring free; incandescent renewals at cost.
Hudson, . . .	Arc lights, \$6.25 per month to 10 P.M. Incandescent lights, by contract, 50 cents to \$1.00 per month; by meter, 1 cent per hour. Customer pays for wiring and renewals.
Hall, . . .	Arc lights \$15.00 to \$16.50 per month per lamp. Incandescent lights by contract, 16 c. p., 60 cents each per mo. Special winter rates, dark to midnight only, 40 cents per lamp per mo.; by meter, 1 to 1½ cents per ampere hour.
Hyde Park, . . .	Arc lights, \$75.00 per year. Incandescent lights, \$10.00 each per year until 10 P.M.; 20 cents per 1,000 watt hours by meter.
Lawrence, . . .	Arc lights, 2 nights per week, May to September, \$5.50, balance of the year, \$6.00 per mo.; 3 nights per week, \$6.00; 4 nights, \$7.50; 6 nights, \$8.00; 7 nights, \$9.00. Incandescent lights, 1 cent per 16 c. p. lamp hour; 10 per cent. off when bill amounts to \$5.00 per mo. and 5 per cent. off when bills are less than \$5.00. Arc wiring free. Incandescent at customer's expense. Renewals free.
Lee, . . .	Incandescent lights, 75 cents each per month by contract. Meter rates, 20 cents per 1,000 watts. Wiring and renewals at customer's expense.
Leicester, . . .	Incandescent lights, until 10 P.M., \$10.00 per lamp per year. Meter rates, 20 cents per 1,000 watt hours. Renewals paid by customer.
Leominster, . . .	Arc lights, \$72.00 per year. Incandescent lights until 10 o'clock, \$10.00 per year; until 12 o'clock, \$12.00; all night, \$18.00; by meter, 20 cents per 1,000 watt hours. Renewals at customer's expense. Wiring at cost.



COMPANY.	Price for Commercial Lights.
Lexington, . . .	Incandescent lights by meter, 27 cents per 1,000 watt hours, with the following discounts: on bills of \$10.00 or less, 10 per cent.; over \$10.00 and less than \$20.00, 15 per cent.; \$20.00 and over up to \$30.00, 20 per cent.; \$30.00 and over, 25 per cent.
Lowell, . . .	Arc lights, \$10.00 per lamp per month, burned every night; 50 cents per lamp per night, burned 5 or 4 nights per week; on yearly contracts from \$8.44 to \$7.00 per lamp per month, graded according to number of lamps. Incandescent lights, \$1.00 per lamp per month for contract lights, 12 cents per 1,000 watts by meter. Renewals at customer's expense.
Lynn, . . .	Arc lights, 1 light 6 nights per week to 11 P.M., 1 night to 12 P.M., \$10.00 per mo.; 5 nights, \$9.00; 1 night to 11 P.M., 4 nights to 6.30 P.M. and 1 night to 12 P.M., \$7.00 per mo. Incandescent lamps, by contract, \$1.00 to \$1.25 per lamp per mo.; by meter, 18 cents per 1,000 watt hours; to large consumers, 16 cents. Renewals free, on contract lights only.
Malden, . . .	Arc lights, \$10.00 per mo. for single light, \$8.83 per lamp for 2 lights. Special rates for larger numbers according to hours named. Incandescent lights, \$1.00 per mo. for 16 c. p. lamps, for contract lights; 14 cents per 16 c. p. lamp hour by meter. Lamps and renewals for contract lights free. For metered lights no free renewals.
Marlborough, . . .	Arc lights, every night, 1 light, \$8.50 per mo.; 2 or more lights, \$7.50 each; 3 nights per week, 1 light, \$7.50 per mo.; 2 or more lights, \$5.00 each. Incandescent lights, 16 c. p., stores closing 3 nights a week at 6 P.M., \$10.00 per year; 6 nights per week burning until 9 P.M., \$12.00; until 11 P.M., \$13.50; until 12 P.M., \$15.00. Meter rates, 25 cents per 1,000 watt hours. Wiring at cost and renewals free.
Milford, . . .	Arc lights, outside, 6 or 7 nights per week, April to October, \$6.67 per lamp per mo.; October to April, \$10.00. Inside use, April to October, 1 lamp 6 or 7 nights per week, \$8.00 per mo.; 2 lamps 6 or 7 nights per week, \$14.50; 3 lamps 6 or 7 nights per week, \$20.50; 4 lamps 6 or 7 nights per week, \$25.50 per month. For 4 nights per week, 1 lamp, \$6.00; 2 lamps, \$10.75; 3 lamps, \$16.00; 4 lamps, \$20.00. For 3 nights per week, 1 lamp, \$5.50; 2 lamps, \$10.00; 3 lamps, \$15.00; 4 lamps, \$18.00. From October to April, 6 or 7 nights per week, 1 lamp, \$12.00; 2 lamps, \$21.50; 3 lamps, \$30.50; 4 lamps, \$38.50 per month; 4 nights per week, 1 lamp, \$9.75; 2 lamps, \$17.00; 3 lamps, \$24.00; 4 lamps, \$31.00; 3 nights per week, 1 lamp, \$9.50; 2 lamps, \$15.00; 3 lamps, \$22.50; 4 lamps, \$28.00. Transient lights, 75 cents per light per night. Incandescent lights by meter; on monthly bills for less than 20 thousand watts, 25 cents per M; between 20 and 30 thousand, 24 cents; between 30 and 40 thousand, 23 cents; 40 to 50 thousand, 22 cents; over 50 thousand watts, 21 cents per thousand. Wiring and renewals at customer's expense.
Millbury, . . .	Incandescent lights until 10 P.M., \$10.00 per year. Wiring at cost. Renewals at customer's expense. Meter rates, 20 cents per 1,000 watt hours.
Milton, . . .	Incandescent lights by meter, 20 cents per thousand watt hours; by contract based on one cent per 16 candle lamp-hour. Wiring and renewals at customer's expense.
Nantucket, . . .	Arc lights, \$10.00 each per month. Incandescent, 16 c. p., \$10.00 each per year.
Natick, . . .	Arc lights, 1st light, \$8.00; 2d light, \$7.00; 3d light, \$6.00 per month. Incandescent lights, first three, \$1.20 per mo. each; second three, \$1.00; third three, 80 cents; fourth three, 60 cents; additional lamps, 50 cents each. Wiring at cost; renewals free.



COMPANY.	Price for Commercial Lights.
New Bedford, . . .	<p>Arc lights, various contracts on the basis of 5 cents per hour, and rent of lamp at \$5.00 to \$10.00 per year. Incandescent lights, 1 cent per 16 c. p. lamp hour. Discounts, bills \$8.00 per month and under, 5 per cent.; \$8.00 to \$16.00, 10 per cent.; \$16.00 to \$20.00, 15 per cent.; over \$20.00, 25 per cent. for prompt payment. Wiring at cost. Lamps and renewals free.</p>
Newburyport, . . .	<p>Arc lights, 4 to 7 nights per week, 1 light, \$10.00 per mo.; 2 lights, \$9.00 each; 3 or more, \$8.00 each; 1 to 3 nights per week, 1 light, \$7.00 per mo.; 2 lights, \$6.25 each; 3 or more, \$5.67 each. Series incandescent lights, 65 c. p., 4 to 7 nights per week, 1 light, \$5.00 per mo.; 2 lights, \$4.75 each; 3 lights, \$4.50 each; 4 lights, \$4.25 each; 5 or more, \$4.00 each. 1 to 3 nights per week, 1 light, \$3.50 per mo.; 2 lights, \$3.37½ each; 3 lights, \$3.25 each; 4 lights, \$3.12½ each; 5 lights, \$3.00 each; 6 or more, \$2.83½ each. Direct current incandescent, 20 c. p. lamp, 4 to 7 nights per week, \$1.25 each per mo.; 1 to 3 nights per week, \$1.00; 32 c. p. lamp, 4 to 7 nights, \$2.00 each per mo.; 1 to 3 nights per week, \$1.60. 8 per cent. discount from these prices for incandescent lights, and a further discount of 5 per cent. on all bills paid before the 10th of the month. Renewals at consumers' expense.</p>
Newton, . . .	<p>Incandescent lights, by contract, \$1.00 per mo.; by meter, 25 cents per 1,000 watt hours. Discount of 20 per cent. for prompt payment. Renewals at customers' expense.</p>
North Adams, . . .	<p>Arc lights, single lamp, 40 cents per night; 2 lamps, 30 cents each; 3 or more at 25 cents each. Incandescent lights, \$12.00 per year for 6 nights per week; \$10.00 per year for 4 nights per week; \$9.00 per year for 3 nights per week. Meter rates, 20 cents per 1,000 watt hours for 50 thousand watts or less; 17½ cents for 50 to 100 thousand, and over 100 thousand, 15 cents. Renewals free.</p>
Northampton, . . .	<p>Arc lights, \$75.00 per year every night till 10 P.M.; \$100.00 till midnight; \$60.00 for one night a week till 10 P.M. Incandescent lamps, 16 c. p. used 2 nights per week until 10 P.M. and 4 nights until 6 P.M., \$8.00 each per year; 6 nights until 9 P.M., \$10.00; until 10 P.M., \$12.00; until 11 P.M., \$14.00; until midnight, \$16.00; 7 nights until 10 P.M., \$13.00; until 11 P.M., \$15.00; until midnight, \$17.00; all night, \$20.00. 10 c. p. used 2 nights per week until 10 P.M. and 4 nights until 6 P.M., \$7.00 each per year; 6 nights until 9 P.M., \$8.00; until 10.00 P.M., \$9.00; until 11 P.M., \$10.00; until midnight, \$12.00; 7 nights until 10 P.M., \$10.00; until 11 P.M., \$11.00; until midnight, \$13.00; all night, \$15.00. 20 c. p. used 2 nights per week until 10 P.M. and 4 nights until 6 P.M., \$10.00 each per year; 6 nights until 9 P.M., \$12.00; until 10 P.M., \$15.00; until 11 P.M., \$18.00; until midnight, \$20.00; 7 nights until 10 P.M., \$16.00; until 11 P.M., \$20.00; until midnight, \$21.00; all night, \$25.00. 25 per cent. added to these rates when less than 3 lights are used. By meter, 1 cent and 1½ cents per 16 c. p. lamp hour. Lamps on meter at consumers' cost; other lamp renewals free.</p>
North Shore (Revere),	<p>Arc lights, \$80.00 per year. Summer rates, 55 cents per night per light. Incandescent lights: by contract, \$10.00 per year until 10 P.M.; until 12 30 A.M., \$12.00; until daylight, \$18.00 per lamp; by meter, 20 cents to yearly and 35 cents to summer customers per 1,000 watt hours. Renewals paid by customers.</p>

COMPANY.	Price for Commercial Lights.
Orange, . . .	Incandescent lights, 17 to 20 cents per thousand watt hours by meter and 62½ cents to \$1.00 per lamp per month by contract, according to number of hours used per week and number of lamps. A charge for renewals and wiring.
Palmer, . . .	Incandescent 20 c. p. lights until 9 P.M., \$9.00 per year; \$10.00 per year till 10 P.M.; until midnight, \$12.00 per year; 16 c. p. lights until 9 P.M., \$8.00 per year. Wiring and renewals at customer's expense.
	Arc lights, until 6 P.M. 3 nights per week, and until 9 P.M. 3 nights, 1 lamp, \$84.00 per year; 2 or more lamps, \$72.00 each; same service as above from April 1st to September 1st, 1 lamp, \$25.00; 2 lamps, \$24.00 each; from September 1st to April 1st, 1 lamp, \$65.00; 2 lamps, \$60.00 each. Until 9 P.M. 6 nights a week, 1 lamp, \$120.00 per year; 2 lamps, \$108.00 each; same service from April 1st to September 1st, 1 lamp, \$40.00; 2 or more lamps, \$36.00 each; September 1st to April 1st, 1 lamp, \$84.00; 2 lamps, \$76.00 each.
Pittsfield, . . .	Incandescent lights, by meter, 250 ampere hours or less, 1 2-10 cents per hour; 250 to 500, 1 1-10 cents; 500 to 1,500, 1 cent; 1,500 to 2,500, 9-10 cents; 2,500 to 3,500, 8-10 cents; 3,500 or more, 7-10 cents. Renewals at customers' cost.
Plymouth, . . .	Arc lights, 30 cents per light per night. Incandescent lights, 4 nights per week, 80 cents per lamp per month; 6 nights per week, 90 cents per month; these rates for 16 c. p. lamps. Meter rates, 20 cents per 1,000 watt hours. Wiring and renewals at cost.
Quincy, . . .	Incandescent lights, \$1.00 per mo., 16 c. p. lamp; 75 cents for 10 c. p.; meter rates, 1 cent per 16 c. p. lamp hour. Renewals paid by consumers. Arc lights, \$90.00 per light per year, moon schedule.
Salem, . . .	Arc lights, every evening except Sunday, \$12.00 per month; incandescent lights, 18 cents per thousand watts by meter. Customers pay for renewals. Wiring by special contract.
Somerville, . . .	Arc lights, \$120.00 to \$75.00 per year. Incandescent lights, meter rates, 20 cents per 1,000 watt hours. Consumers pay for renewals and wiring.
Southbridge, . . .	Arc lights, single lamp, \$70.00 per year, 7 nights per week, \$60.00 per year, 4 nights per week; if 3 to 5 lights taken, \$50.00 each. Incandescent lights, \$10.00 each per year for 9 lamps or less; for 10 lights or more, 10 per cent. less.
	Incandescent lights, 6 nights per week till 6.30 P.M., \$6.00 per year; till 6.30 P.M. ordinarily, and till 10 P.M., 2 nights per week, \$7.20; till 6.30 P.M. ordinarily and till 10 P.M., 3 nights per week, \$7.80; till 6.30 P.M. ordinarily and till 10 P.M., 4 nights per week, \$8.40; till 9 P.M., 6 nights per week, \$8.40; till 10 P.M., 6 nights per week, \$10.00; till 11 P.M., 6 nights, \$11.00. Prices are for 16 c. p. lamps. Discount of 5 per cent. on bills paid within 5 days. Meter rates, 20 cents per 1,000 watt hours. Discount of 5 per cent. if paid within 15 days from date of bill. Wiring and lamp renewals at cost.
South Hadley Falls, . . .	
Spencer, . . .	Arc lights, 27.7 cents per night.
Stoughton, . . .	Arc lights, \$60.00 per year.
Suburban (Boston), . . .	Arc lights for all day lights, 1,200 c. p., 50 cents per day; for lights dark to midnight, 2,000 c. p., 1 to 5 lights 50 cents per light per night; 6 to 10 lights, 45 cents each; 10 lights or more, 35 cents each. Incandescent lights, 20 cents per 1,000 watt hours. Renewals free.
Taunton, . . .	Arc lights, \$7.00 per month. Incandescent lights, \$1.00 per month by contract; one cent per 16 c. p. lamp hour by meter.

COMPANY.	Price for Commercial Lights.
Union (Franklin), .	Arc lights, single lamp, 4 nights per week till 10 P.M., \$60.00 per year; till 12 P.M., \$75.00; every night till 10 P.M., \$75.00 per year; till 12 P.M., \$90.00. Incandescent, 16 c. p. lights, every night till 10 P.M., \$10.00 per lamp per year; till 12 P.M., \$12.00; till daylight, \$18.00; 20 c. p. till 10 P.M., \$12.00 per year; till 12 P.M., \$15.00; till daylight, \$21.00. Above 20 c. p., special rates. By meter, 20 cents per 1,000 watt hours. Wiring and renewals at consumers' expense.
United (Springfield), .	Arc lights, 40 cents per lamp per night. Incandescent lights, 1½ cents per ampere hour. Monthly discounts on 500 ampere hours, 20 per cent.; on 1,000, 30 per cent.; on 2,000, 33½ per cent.; on 4,000, 40 per cent. Renewals free when monthly bills average 50 cents per lamp installed.
Uxbridge and North-bridge, . . .	Incandescent lights, 16 c. p. lamps, 1 cent per hour by meter; by contract, \$10.00 per year. Customers pay for wiring and renewals.
Waltham, . . .	Arc lights, 6 or 7 nights per week till 12 P.M., 1 light, \$12.50 per mo.; 2 lights, \$11.87½; 3 lights, \$11.25; 4 lights, \$10.62½; 5 lights, \$10.00; 4 or 5 nights per week, 1 light, \$10.50; 2 lights, \$9.50; 3 lights, \$9.00; 4 lights, \$8.50; 5 lights, \$8.00 each. Discount 20 per cent. from above prices if paid on or before the 15th of the month. Incandescent lights, 16 c. p., installations of less than 5 lights, 6 or 7 nights per week, \$1.35 per light per mo.; 5 nights per week \$1.30 each; 4 nights per week, \$1.25 each. Discount 35 cents per light if paid on or before the 15th of the month. All installations of 5 lights or more by meter only at 1½ cents per 16 c. p. lamp hour. Discount of 20 per cent. from this rate if paid before the 15th of the month. All night contract lights, \$2.00 per light per month, with 25 per cent. discount as above. Lamp renewals at expense of consumer.
Ware, . . .	Arc lights, until 10 P.M., 6 nights per week, \$70.00 per lamp per year; 5 nights per week, \$50.00 per year. Incandescent lights, 6 nights per week until 10 P.M., \$1.00 per mo.; until 9 P.M., 83 cents per mo.; 3 nights per week until 10 P.M., 67 cents per mo.; by meter, 20 cents per 1,000 watt hours. Wiring at cost; renewals at one-half cost.
Webster, . . .	Arc lights, 6 nights per week, \$80.00 per lamp per year; 4 nights, \$70.00. Incandescent lights, 1 light until 12 P.M., \$10.00 per year; 5 lights, 5 per cent. off; 10 lights or more, 10 per cent. off. By meter, 30 cents per 1,000 watt hours. Wiring at cost; renewals free for contract lights.
Westborough, . .	Arc lights, \$80.00 per year. Incandescent lights, by meter, 20 cents per 1,000 watt hours. Wiring at cost; renewals 50 cents each.
Westfield, . . .	Incandescent lights, for one 16 c. p. lamp every night until 11 P.M., \$1.25 per mo.; every night except Sunday until 11 P.M., \$1.15; 5 nights until 9 P.M., 1 night until 11 P.M., \$1.00; 4 nights until 8 P.M., 2 nights until 11 P.M., 85 cents; 3 nights until 6 P.M., 2 nights until 9 P.M., 1 night until 11 P.M., 70 cents per mo.; 10 c. p. lamps, 25 per cent. less than above rates; 20 c. p. lamps, 20 per cent. more than above rates. Arc lamps, 2 nights to 10.30, 1 night to 12.30 and 3 nights per week to 6.30 P.M., \$5.42 per lamp per mo.; 1 night to 10.30, 1 night to 12.30 and 4 nights to 6.30 P.M., \$5.00 per mo.; 5 nights to 10.30, 1 night to 12.30, \$3.33. Exposed wiring free; lamps and renewals at consumers' expense.
Weymouth, . . .	Arc lights \$100.00 each per year. Incandescent, \$3.00 to \$10.00 per lamp per year for 16 c. p. lamps. Consumers pay for wiring and renewals.

COMPANY.	Price for Commercial Lights.
Whitman, . . .	Arc lights, \$60.00 per lamp per year. Incandescent lights, 16 c p., until 10 p.m., \$10.00 per lamp per year; until midnight, \$12.00. Renewals at customers' expense.
Winchendon, . . .	Arc lights, 4 nights per week until 10 p.m., \$60.00 per year; until midnight, \$75.00; 6 nights per week until 10 p.m., \$75.00; until midnight, \$90.00. By meter for residences, halls and churches, 20 cents per 1,000 watt hours; in other cases 30 cents per 1,000 watt hours. Meter rental, 25 light meter, \$2.00 per year; 50 light, \$2.50; 100 light, \$4.00. Wiring and renewals at cost.
Woburn, . . .	Arc lights, 7 nights per week, \$9.00 per mo.; 6 nights, \$8.00; 5 nights, \$7.00; 4 nights or less, \$6.00. Incandescent lights, 6 or 7 nights per week, \$12.00 per year; 5 nights, \$11.00; 4 nights or less, \$10.00. 20 cents per thousand watt hours by meter. Renewals at cost; wiring at from \$1.50 to \$3.25 per outlet.
Worcester, . . .	Arc lights until 9 p.m., 40 cents per night; until 11 p.m., 50 cents; all night, 60 cents. Day lights, 65 cents per day. Incandescent lights, until 9 p.m., \$1.00 per lamp per mo.; until 10:30 p.m., \$1.50 per mo.; until 12 p.m., \$1.75 per mo.; all night, \$2.00 per mo. 20 cents per thousand watt hours by meter. Renewals free to stores; others at cost. Consumers pay for wiring.

## CASES PENDING BEFORE THE BOARD.

Appeal of Cottage City Gas and Electric Company from the decision of the selectmen of Cottage City, granting permission to H. S. Kemp and others to construct, maintain and operate an electric plant in said town of Cottage City.

Petition of Natick Gas and Electric Company for approval of an issue of stock and bonds.

Petition of Brookline Gas Light Company for approval of an issue of new capital stock.

Petition of Edison Electric Illuminating Company of Fall River for approval of an issue of new capital stock.

Petition of Malden Electric Company for approval of an issue of new stock.

Petition of Northampton Electric Lighting Company for approval of an issue of new stock.

Petition of Malden and Melrose Gas Light Company for approval of an issue of new stock.

Appeal of Gloucester Electric Company from the decision of the selectmen of Rockport in favor of Rockport Power, Heat and Light Company.

Petition of Lexington Gas Light Company for approval of an issue of bonds.

Appeals of Bay State Gas Company, South Boston Gas Light Company, Roxbury Gas Light Company and Boston Gas Light Company from an order of the board of aldermen of Boston, passed Dec. 3, 1894, in favor of Brookline Gas Light Company.

Petition of consumers of South Boston Gas Light Company for a reduction in the price of gas.

FORREST E. BARKER,  
MORRIS SCHAFF,  
CHAS. H. GIFFORD.

JAN. 2, 1895.



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## APPENDICES.

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## APPENDIX A.

### BALANCE SHEETS, MANUFACTURING AND PROFIT AND LOSS ACCOUNTS, TO JUNE 30, 1894.

#### ABINGTON AND ROCKLAND, ELECTRIC LIGHT AND POWER COMPANY OF

##### ASSETS.

Real estate, . . . . .	\$23,526 89
Steam plant, . . . . .	33,744 84
Electric plant, . . . . .	38,762 62
Electric lines, . . . . .	24,477 56
Electric meters, . . . . .	3,765 90
Due for electric light and power, . . . . .	3,075 36
Fuel on hand, . . . . .	307 50
Carbons on hand, . . . . .	61 10
Oil and waste on hand, . . . . .	35 75
Horses, wagons, etc., . . . . .	731 70
Sundry accounts due the company, . . . . .	199 03
Office furniture, . . . . .	290 89
Cash on hand, . . . . .	944 00

Total assets, as per books of the company, . . . . . \$129,923 14

##### LIABILITIES.

Capital stock, . . . . .	\$66,500 00
Notes payable, . . . . .	59,500 00

Total liabilities, as per books of the company, . . . . . \$126,000 00

Profit and loss balance, . . . . . 3,923 14

\$129,923 14

##### MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$18,025 39	
Income from sale of electric light and power, . . . . .		\$26,094 08
Balance to profit and loss, . . . . .	8,068 69	
	\$26,094 08	\$26,094 08

##### PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance, June 30, 1893, . . . . .		\$2,534 21
Balance of electric manufacturing account, . . . . .		8,068 69
Dividends declared, . . . . .	\$3,085 50	
Interest paid, . . . . .	3,594 26	
Balance June 30, 1894, . . . . .	3,923 14	
	\$10,602 90	\$10,602 90

## ADAMS ELECTRIC LIGHT AND POWER COMPANY.

## ASSETS.

Real estate, . . . . .	\$4,094 48
Steam plant, . . . . .	11,815 31
Electric plant, . . . . .	6,819 96
Electric lines, meters, lamps and transformers, . . . . .	9,541 90
Incandescent installation, . . . . .	1,514 18
Due for electric light and power, . . . . .	974 94
Fuel on hand, . . . . .	140 00
Carbons on hand, . . . . .	11 00
Oil and waste on hand, . . . . .	32 00
Incandescent lamps on hand, . . . . .	5 00
Globes on hand, . . . . .	11 50
Other materials on hand, . . . . .	295 00
Notes receivable, . . . . .	962 00

Total assets, as per books of the company, . . . . . \$36,217 27

## LIABILITIES.

Capital stock, . . . . .	\$8,500 00
Notes payable, . . . . .	9,420 00
Unpaid bills, . . . . .	17,071 58
Amounts due from the company, not included above, . . . . .	1 03

Total liabilities, as per books of the company, . . . . . \$34,992 61  
Profit and loss balance, . . . . . 1,224 66

\$36,217 27

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$9,406 53	
Income from sale of electric light and power, . . . . .		\$9,495 71
Balance to profit and loss, . . . . .	89 18	
	\$9,495 71	\$9,495 71

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$1,785 40
Balance of electric manufacturing account, . . . . .		89 18
Interest paid, . . . . .	\$649 92	
Balance June 30, 1894, . . . . .	1,224 66	
	\$1,874 58	\$1,874 58

## ADAMS GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$21,326 01
Machinery and manufacturing appliances, . . . . .	6,777 05
Meters, . . . . .	1,350 74
Due for gas, . . . . .	552 00
Gas coal on hand, . . . . .	308 00
Coke on hand, . . . . .	50 00

Tar on hand, . . . . .	\$52 00
Stoves on hand, . . . . .	144 40
Gas fixtures and lamps on hand, . . . . .	400 00
Sundry accounts due the company, . . . . .	5,508 59
Office furniture, . . . . .	409 20
Cash on hand, . . . . .	48 47
<b>Total assets, as per books of the company, . . . . .</b>	<b>\$36,926 46</b>

## LIABILITIES.

Capital stock, . . . . .	\$17,800 00
Unpaid bills, . . . . .	44 86
<b>Total liabilities, as per books of the company, . . . . .</b>	<b>\$17,344 86</b>
<b>Profit and loss balance, . . . . .</b>	<b>19,581 80</b>
	<b>\$36,926 46</b>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$6,898 32	
Income from sale of gas, . . . . .		\$9,045 45
residuals, . . . . .		897 70
Balance to profit and loss, . . . . .	3,044 83	
	<b>\$9,943 15</b>	<b>\$9,943 15</b>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$19,865 08
Balance of gas manufacturing account, . . . . .		3,044 83
Rents, . . . . .		72 00
Dividends declared, . . . . .	\$3,341 89	
Depreciation, . . . . .	58 22	
Balance June 30, 1894, . . . . .	19,581 80	
	<b>\$22,981 91</b>	<b>\$22,981 91</b>

## AMESBURY ELECTRIC LIGHT, HEAT AND POWER COMPANY.

## ASSETS.

Real estate, . . . . .	\$11,218 12
Steam plant, . . . . .	14,243 81
Electric plant, . . . . .	19,978 04
Electric lines, . . . . .	8,430 40
Electric meters, . . . . .	600 38
Patent rights, . . . . .	1,000 00
Due for electric light and power, . . . . .	2,998 12
Fuel on hand, . . . . .	800 97
Carbons on hand, . . . . .	109 84
Oil and waste on hand, . . . . .	30 21
Incandescent lamps on hand, . . . . .	3 00
Globes on hand, . . . . .	18 78
Other materials on hand, . . . . .	118 45
Electric fixtures on hand, . . . . .	266 40
Sundry accounts due the company, . . . . .	90 15
Office furniture, . . . . .	151 55
Cash on hand, . . . . .	259 54
Unexpired insurance, . . . . .	460 16
Mill property, . . . . .	47,091 24
<b>Total assets, as per books of the company, . . . . .</b>	<b>\$107,869 16</b>

## LIABILITIES.

Capital stock, . . . . .	\$30,300 00
Notes payable, . . . . .	51,212 00
Unpaid bills, . . . . .	442 29
Unpaid dividends, . . . . .	628 75
Total liabilities, as per books of the company, . . . . .	\$102,583 04
Profit and loss balance, . . . . .	5,286 12
	<u>\$107,869 16</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$12,248 90	
Sale of electric light and power, . . . . .		\$19,199 48
Balance to profit and loss, . . . . .	6,950 58	
	<u>\$19,199 48</u>	<u>\$19,199 48</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$3,907 25
Balance of manufacturing account, . . . . .		6,950 58
Mill income, . . . . .		5,049 90
Other items of income, . . . . .		433 03
Interest paid, . . . . .	\$1,554 71	
Dividends declared, . . . . .	2,507 50	
Depreciation, . . . . .	2,500 00	
Mill expense, . . . . .	4,343 56	
Other items, . . . . .	148 87	
Balance June 30, 1894, . . . . .	5,286 12	
	<u>\$16,340 76</u>	<u>\$16,340 76</u>

## AMESBURY AND SALISBURY GAS COMPANY.

## ASSETS.

Real estate, . . . . .	\$4,875 98
Machinery and manufacturing appliances, . . . . .	40,255 50
Street mains, . . . . .	16,595 72
Meters, . . . . .	1,663 31
Due for gas, . . . . .	1,136 40
Gas coal on hand, . . . . .	977 20
Enrichers on hand, . . . . .	311 57
Purifying materials on hand, . . . . .	23 26
Stoves on hand, . . . . .	10 20
Gas fixtures on hand, . . . . .	36 18
Office furniture, . . . . .	80 00
Cash on hand, . . . . .	2,680 73

Total assets, as per books of the company, . . . . . \$68,646 05

## LIABILITIES.

Capital stock, . . . . .	\$60,000 00
Total liabilities, as per books of the company, . . . . .	\$60,000 00
Profit and loss balance, . . . . .	8,646 05
	<u>\$68,646 05</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$5,806 46	
Income from sale of gas, . . . . .		\$8,165 66
other sources, . . . . .		15 58
Balance to profit and loss, . . . . .	2,374 78	
	<u>\$8,181 24</u>	<u>\$8,181 24</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance, June 30, 1893, . . . . .		\$9,271 27
Balance of gas manufacturing account, . . . . .		2,374 78
Dividends declared, . . . . .	\$3,000 00	
Balance June 30, 1894, . . . . .	8,646 05	
	<u>\$11,646 05</u>	<u>\$11,646 05</u>

## AMHERST GAS COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$635 85
Machinery and manufacturing appliances (gas), . . . . .	7,981 22
Street mains (gas), . . . . .	6,725 94
Meters (gas), . . . . .	1,568 60
Due for gas, . . . . .	639 67
Coke on hand, . . . . .	27 50
Gas on hand, . . . . .	27 50
Enrichers on hand, . . . . .	94 00
Other gas materials on hand, . . . . .	89 94
Real estate (electric), . . . . .	1,298 77
Steam plant (electric), . . . . .	10,650 75
Electric plant, . . . . .	8,540 25
Lines, lamps and globes (electric), . . . . .	13,703 02
Transformers, . . . . .	2,890 40
Due for electric light and power, . . . . .	1,040 28
Fuel on hand (electric light), . . . . .	89 98
Meters (electric), . . . . .	2,510 60
Oil and waste on hand, . . . . .	79 82
Lamps on hand, . . . . .	161 29
Arc lamps, . . . . .	1,150 50
Other electric materials on hand, . . . . .	1,173 39
Sundry accounts due the company, . . . . .	255 19
Office furniture, . . . . .	55 15
Cash on hand, . . . . .	574 07
Unexpired insurance, . . . . .	91 97
Investments, . . . . .	1,054 66
Total assets, as per books of the company, . . . . .	<u>\$63,110 17</u>

## LIABILITIES.

Capital stock, . . . . .	\$25,000 00
Bonds issued, . . . . .	18,600 00
Unpaid bills, . . . . .	3,779 32
Interest due but not paid, . . . . .	462 50
Total liabilities, as per books of the company, . . . . .	<u>\$47,741 82</u>
Profit and loss balance, . . . . .	15,368 35
	<u>\$63,110 17</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$2,357 32	
{ electric, . . . . .	4,813 80	
Income from sale of gas, . . . . .		\$4,676 84
sale of electric light and power, . . . . .		6,747 80
other sources, electric, . . . . .		132 86
Balance to profit and loss, { gas, . . . . .	2,319 52	
{ electric, . . . . .	2,066 86	
	<hr/>	<hr/>
	\$11,557 50	\$11,557 50

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$11,658 82
Balance of gas manufacturing account, . . . . .		2,319 52
Balance of electric manufacturing account, . . . . .		2,066 86
Other items of income, . . . . .		248 15
Interest paid, . . . . .	\$925 00	
Balance June 30, 1894, . . . . .	15,368 35	
	<hr/>	<hr/>
	\$16,293 35	\$16,293 35

## ANDOVER ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$12,387 45
Steam plant, . . . . .	12,522 35
Electric plant, . . . . .	17,400 44
Due for electric light and power, . . . . .	893 17
Fuel on hand, . . . . .	181 10
Carbons on hand, . . . . .	53 00
Oil and waste on hand, . . . . .	34 00
Incandescent lamps on hand, . . . . .	92 00
Globes on hand, . . . . .	5 10
Other materials on hand, . . . . .	398 05
Horses, wagons, etc., . . . . .	190 25
Sundry accounts due the company, . . . . .	327 51
Office furniture, . . . . .	135 40
Cash on hand, . . . . .	85 76
Unexpired insurance, . . . . .	133 00
	<hr/>
Total assets, as per books of the company, . . . . .	\$61,156 91
Profit and loss balance, . . . . .	2,102 58
	<hr/>
	\$63,259 49

## LIABILITIES.

Capital stock, . . . . .	\$30,000 00
Bonds issued, . . . . .	22,000 00
Notes payable, . . . . .	8,585 00
Unpaid bills, . . . . .	2,061 43
Interest due but not paid, . . . . .	613 06
	<hr/>
Total liabilities, as per books of the company, . . . . .	\$63,259 49

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$9,732 78	
Income from sale of electric light and power, . . . .		\$10,719 05
Balance to profit and loss, . . . . .	986 27	
	<u>\$10,719 05</u>	<u>\$10,719 05</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .	\$2,000 18	
Balance of electric manufacturing account, . . . .		\$986 27
Rents, . . . . .		300 00
Jobbing account, . . . . .		416 54
Other items of income, . . . . .		207 50
Interest paid, . . . . .	1,684 97	
Depreciation, . . . . .	223 00	
Other items, . . . . .	104 74	
Balance June 30, 1894, . . . . .		2,102 58
	<u>\$4,012 89</u>	<u>\$4,012 89</u>

## ARLINGTON GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$1,000 00
Machinery and manufacturing appliances, . . . . .	35,000 00
Street mains, . . . . .	34,000 00
Due for gas, . . . . .	3,087 20
Gas coal on hand, . . . . .	1,227 92
Tar on hand, . . . . .	120 00
Cash on hand, . . . . .	3,985 18
Notes receivable, . . . . .	188 00
Total assets, as per books of the company, . . . . .	<u>\$78,608 30</u>

## LIABILITIES.

Capital stock, . . . . .	\$70,000 00
Unpaid dividends, . . . . .	810 00
Total liabilities, as per books of the company, . . . . .	<u>\$70,810 00</u>
Profit and loss balance, . . . . .	7,798 30
	<u>\$78,608 30</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$12,179 64	
Income from sale of gas, . . . . .		\$14,993 70
residuals, . . . . .		930 00
other sources, . . . . .		33 00
Balance to profit and loss, . . . . .	3,777 06	
	<u>\$15,956 70</u>	<u>\$15,956 70</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$7,732 96
Balance of gas manufacturing account, . . . . .		3,777 06
Dividends declared, . . . . .	\$3,500 00	
Depreciation, . . . . .	211 72	
Balance June 30, 1894, . . . . .	7,798 30	
	<u>\$11,510 02</u>	<u>\$11,510 02</u>



## ATHOL GAS AND ELECTRIC COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$8,500 00
Machinery and manufacturing appliances (gas), . . . . .	25,931 23
Street mains (gas), . . . . .	17,076 28
Meters (gas), . . . . .	162 65
Due for gas, . . . . .	394 11
Gas coal on hand, . . . . .	227 15
Enrichers on hand, . . . . .	120 00
Other gas materials on hand, . . . . .	75 00
Real estate (electric), . . . . .	507 48
Steam plant (electric), . . . . .	11,895 24
Electric plant, . . . . .	2,546 55
Due for electric light and power, . . . . .	252 50
Fuel on hand (electric), . . . . .	50 00
Carbons on hand, . . . . .	45 00
Other electric materials on hand, . . . . .	150 00
Cash on hand, . . . . .	190 81

Total assets, as per books of the company, . . . . . \$68,124 00

## LIABILITIES.

Capital stock, . . . . .	\$25,000 00
Bonds issued, . . . . .	25,000 00
Notes payable, . . . . .	12,842 40
Unpaid bills, . . . . .	1,710 77

Total liabilities, as per books of the company, . . . . . \$64,553 17

Profit and loss balance, . . . . . 3,570 83

\$68,124 00

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$3,626 22	
{ electric, . . . . .	3,125 29	
Income from sale of gas, . . . . .		\$6,433 18
sale of electric light and power, . . . . .		3,127 54
Balance to profit and loss, { gas, . . . . .	2,806 96	
{ electric, . . . . .	2 25	
	\$9,560 72	\$9,560 72

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$2,388 43
Balance of gas manufacturing account, . . . . .		2,806 96
Balance of electric manufacturing account, . . . . .		2 25
Interest paid, . . . . .	\$1,626 81	
Balance June 30, 1894, . . . . .	3,570 83	
	\$5,197 64	\$5,197 64

## ATTLEBOROUGH GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$12,187 18
Machinery and manufacturing appliances, . . . . .	27,085 83
Street mains, . . . . .	14,370 69
Meters, . . . . .	2,430 87

Due for gas, . . . . .	\$2,516 86
Gas coal on hand, . . . . .	378 30
Coke on hand, . . . . .	64 00
Tar on hand, . . . . .	517 50
Purifying materials on hand, . . . . .	23 50
Other materials on hand, tools and supplies, . . . . .	333 64
Stoves on hand, . . . . .	43 55
Gas fixtures and lamps on hand, . . . . .	322 22
Sundry accounts due the company, . . . . .	442 84
Office furniture, . . . . .	136 18
Cash on hand, . . . . .	4,353 72

Total assets, as per books of the company, . . . . . \$65,206 88

## LIABILITIES.

Capital stock, . . . . . \$46,400 00

Total liabilities, as per books of the company, . . . . . \$46,400 00

Profit and loss balance, . . . . . 18,806 88

\$65,206 88

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$10,609 85	
Income from sale of gas, . . . . .		\$15,047 55
residuals, . . . . .		1,978 96
other sources, . . . . .		1 20
Balance to profit and loss, . . . . .	6,417 86	
	\$17,027 71	\$17,027 71

## PROFIT AND LOSS.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$16,124 02
Balance of gas manufacturing account, . . . . .		6,417 86
Interest received, . . . . .		15 00
Other items of income, . . . . .		6 71
Dividends declared, . . . . .	\$3,712 00	
Interest paid, . . . . .	3 43	
Other items, . . . . .	41 28	
Balance June 30, 1894, . . . . .	18,806 88	
	\$22,563 59	\$22,563 59

## BAY STATE GAS COMPANY.

## ASSETS.

Real estate, . . . . .	}	. \$1,956,379 84
Machinery and manufacturing appliances, . . . . .		
Street mains, . . . . .		
Meters, . . . . .		659 75
Due for gas, . . . . .		220 50
Gas coal on hand, . . . . .		25,589 13
Tar on hand, . . . . .		451 10
Enrichers on hand, . . . . .		20,423 03
Purifying materials on hand, . . . . .		1,407 96
Other materials on hand, . . . . .		15,048 01
Gas on hand, . . . . .		558 00

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Horses, wagons, etc., . . . . .	\$1,040 50
Sundry accounts due the company, . . . . .	71,927 37
Cash on hand, . . . . .	831 62
Notes receivable, . . . . .	7,400 00
Investments, . . . . .	25,000 00
Works improvement, . . . . .	76,542 88

Total assets, as per books of the company, . . . . . \$2,203,479 69

**LIABILITIES.**

Capital stock, . . . . .	\$2,000,000 00
Unpaid bills, . . . . .	78,548 88
Amounts due from the company, not included above, . . . . .	4,776 22

Total liabilities, as per books of the company, . . . . . \$2,083,325 10  
Profit and loss balance, . . . . . 120,154 59

\$2,203,479 69

**MANUFACTURING ACCOUNT.**

	Dr.	Cr.
Operating expenses, . . . . .	\$328,427 89	
Income from sale of gas, . . . . .		\$572,526 45
residuals, . . . . .		2,933 54
Balance to profit and loss, . . . . .	247,032 10	
	\$575,459 99	\$575,459 99

**PROFIT AND LOSS ACCOUNT.**

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$73,308 82
Balance of gas manufacturing account, . . . . .		247,032 10
Interest paid, . . . . .	\$186 33	
Dividends declared, . . . . .	200,000 00	
Balance June 30, 1894, . . . . .	120,154 59	
	\$320,340 92	\$320,340 92

**BEVERLY GAS AND ELECTRIC COMPANY.**

**ASSETS.**

Real estate (gas), . . . . .	\$23,162 55
Machinery and manufacturing appliances (gas), . . . . .	8,334 19
Street mains (gas), . . . . .	17,143 05
Meters (gas), . . . . .	4,574 39
Due for gas, . . . . .	3,783 07
Gas coal on hand, . . . . .	345 00
Coke on hand, . . . . .	6 00
Tar on hand, . . . . .	600 00
Stoves on hand, . . . . .	110 75
Gas fixtures on hand, . . . . .	465 53
Real estate (electric), . . . . .	17,287 36
Steam plant (electric), . . . . .	16,964 67
Electric plant, . . . . .	18,160 78
Electric lines, . . . . .	19,367 12
Meters (electric), . . . . .	448 36
Arc lamps, . . . . .	550 00
Due for electric light and power, . . . . .	1,522 89

Carbons on hand, . . . . .	\$43 70
Oil and waste on hand, . . . . .	28 73
Sundry accounts due the company, . . . . .	560 84
Office furniture, . . . . .	595 96
Cash on hand, . . . . .	472 70
Investments. . . . .	500 00

Total assets, as per books of the company, . . . . . \$135,027 64

## LIABILITIES.

Capital stock, . . . . .	\$92,000 00
Bonds issued, . . . . .	11,800 00

Total liabilities, as per books of company, . . . . . \$103,800 00  
Profit and loss balance, . . . . . 31,227 64

\$135,027 64

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$9,858 37	
{ electric, . . . . .	7,403 41	
Income from sale of gas, . . . . .		\$15,310 74
residuals, . . . . .		1,416 25
other sources (gas), . . . . .		74 90
sale of electric light and power, . . . . .		12,491 36
other sources (electric), . . . . .		139 02
Balance to profit and loss, { gas, . . . . .	6,943 52	
{ electric, . . . . .	5,226 97	
	\$29,432 27	\$29,432 27

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$27,648 54
Balance of gas manufacturing account, . . . . .		6,943 52
Balance of electric manufacturing account, . . . . .		5,226 97
Interest received, . . . . .		75 05
Rents, . . . . .		99 00
Other items of income, . . . . .		25 35
Interest paid, . . . . .	\$863 07	
Dividends declared, . . . . .	7,360 00	
Depreciation, . . . . .	561 22	
Other items, . . . . .	6 50	
Balance June 30, 1894, . . . . .	31,227 64	
	\$40,018 43	\$40,018 43

## BLUE HILL ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$3,742 40
Steam plant, . . . . .	7,879 93
Electric plant, . . . . .	15,200 75
Electric lines, . . . . .	27,109 82
Meters, . . . . .	195 75
Due for electric light and power, . . . . .	25 00

Fuel on hand, . . . . .	\$43 00
Carbons on hand, . . . . .	40 06
Other materials on hand, . . . . .	114 49
Horses, wagons, etc., . . . . .	307 50
Sundry accounts due the company, . . . . .	1,445 98
Cash on hand, . . . . .	1,096 62
Total assets, as per books of the company, . . . . .	<u>\$57,201 30</u>

## LIABILITIES.

Capital stock, . . . . .	\$30,000 00
Bonds issued, . . . . .	20,000 00
Notes payable, . . . . .	3,218 19
Unpaid bills, . . . . .	1,387 75
Total liabilities, as per books of the company, . . . . .	<u>\$54,605 94</u>
Profit and loss balance, . . . . .	2,595 36
	<u>\$57,201 30</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$6,467 34	
Income from sale of electric light and power, . . . . .		\$11,276 51
Balance to profit and loss, . . . . .	4,809 17	
	<u>\$11,276 51</u>	<u>\$11,276 51</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .	\$947 59	
Balance of electric manufacturing account, . . . . .		\$4,809 17
Interest paid, . . . . .	1,266 22	
Balance June 30, 1894, . . . . .	2,595 36	
	<u>\$4,809 17</u>	<u>\$4,809 17</u>

## BOSTON ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$532,379 42
Steam plant, . . . . .	436,594 32
Electric plant, . . . . .	449,593 96
Electric lines, . . . . .	594,055 74
Meters, . . . . .	13,141 99
Transformers, . . . . .	36,886 50
Arc lamps, . . . . .	174,576 00
Lamp fixtures, . . . . .	133,112 82
Due for electric light and power, . . . . .	56,064 66
Fuel on hand, . . . . .	3,316 17
Carbons on hand, . . . . .	4,371 08
Oil and waste on hand, . . . . .	197 61
Incandescent lamps on hand, . . . . .	3,947 47
Globes on hand, . . . . .	1,781 62
Other materials on hand, . . . . .	29,733 25
Motors on hand, . . . . .	3,061 15
Horses, wagons, etc., . . . . .	2,200 00
Sundry accounts due the company, . . . . .	43,880 65
Office furniture, . . . . .	3,300 00
Cash on hand, . . . . .	30,608 03
Total assets, as per books of the company, . . . . .	<u>\$2,552,802 44</u>

## LIABILITIES.

Capital stock, . . . . .	\$1,700,000 00
Bonds issued, . . . . .	300,000 00
Notes payable, . . . . .	157,780 06
Unpaid bills, . . . . .	46,481 95
Interest due but not paid, . . . . .	6,819 00
Total liabilities, as per books of the company, . . . . .	\$2,211,081 01
Profit and loss balance, . . . . .	341,721 43
	<u>\$2,552,802 44</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$376,005 78	
Income from sale of electric light and power, . . . . .		\$540,967 13
Balance to profit and loss, . . . . .	164,961 35	
	<u>\$540,967 13</u>	<u>\$540,967 13</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$309,859 01
Balance of electric manufacturing account, . . . . .		164,961 35
Rents, . . . . .		1,880 18
Jobbing account, . . . . .		10,242 77
Stock premiums, . . . . .		10,478 00
Dividends declared, . . . . .	\$129,166 00	
Interest paid, . . . . .	26,239 88	
Depreciation, . . . . .	300 00	
Balance June 30, 1894, . . . . .	341,721 43	
	<u>\$497,421 31</u>	<u>\$497,421 31</u>

## BOSTON GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$1,435,295 26
Machinery and manufacturing appliances, . . . . .	3,285,926 24
Street mains, . . . . .	1,971,194 48
Meters, . . . . .	394,883 15
Due for gas, . . . . .	88,029 16
Gas coal on hand, . . . . .	22,897 03
Coke on hand, . . . . .	221 00
Tar on hand, . . . . .	9,297 63
Enrichers on hand, . . . . .	6,160 95
Purifying materials on hand, . . . . .	492 40
Other materials on hand, . . . . .	37,001 92
Stoves on hand, . . . . .	4,916 98
Horses, wagons, etc., . . . . .	1,847 50
Sundry accounts due the company, . . . . .	60,409 45
Office furniture, . . . . .	11,401 96
Cash on hand, . . . . .	85,637 44
Ammonia, . . . . .	408 62
Gas on hand, . . . . .	2,581 28
Total assets, as per books of the company, . . . . .	<u>\$7,418,602 45</u>

## LIABILITIES.

Capital stock, . . . . .	\$2,500,000 00
Notes payable, . . . . .	180,000 00
Unpaid bills, . . . . .	73,498 63
Deposits, . . . . .	16,978 50
Reserve funds, . . . . .	291,006 32
Amounts due from the company, not included above, . . . . .	10,000 00
<hr/>	
Total liabilities, as per books of the company, . . . . .	\$3,071,483 45
Profit and loss balance, . . . . .	4,347,119 00
<hr/>	
	\$7,418,602 45

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$880,881 57	
Income from sale of gas, . . . . .		\$1,115,743 50
residuals, . . . . .		3,080 69
other sources, . . . . .		2,221 26
Balance to profit and loss, . . . . .	240,163 88	
<hr/>		
	\$1,121,045 45	\$1,121,045 45

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$4,342,032 46
Balance of gas manufacturing account, . . . . .		240,163 88
Rents, . . . . .		22,442 87
Interest paid, . . . . .	\$7,520 21	
Dividends declared, . . . . .	250,000 00	
Balance June 30, 1894, . . . . .	4,347,119 00	
<hr/>		
	\$4,604,639 21	\$4,604,639 21

## BRIDGEWATER ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$3,233 62
Steam plant, . . . . .	5,629 33
Electric plant, . . . . .	5,289 25
Electric lines, . . . . .	13,085 06
Meters, . . . . .	971 51
Arc lamps and globes, . . . . .	2,692 26
Due for electric light and power, . . . . .	643 30
Fuel on hand, . . . . .	85 50
Carbons on hand, . . . . .	46 60
Oil and waste on hand, . . . . .	42 53
Incandescent lamps on hand, . . . . .	65 93
Globes on hand, . . . . .	2 67
Cash on hand, . . . . .	305 32
<hr/>	
Total assets, as per books of the company, . . . . .	\$32,092 88
Profit and loss balance, . . . . .	1,934 90
<hr/>	
	\$34,027 78

## LIABILITIES.

Capital stock, . . . . .	\$15,000 00
Bonds issued, . . . . .	15,000 00
Unpaid bills, . . . . .	4,027 78
Total liabilities, as per books of the company, . . . . .	<u>\$34,027 78</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$4,958 70	
Income from sale of electric light and power, . . . . .		\$5,823 27
Balance to profit and loss, . . . . .	864 57	
	<u>\$5,823 27</u>	<u>\$5,823 27</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .	\$1,963 37	
Balance of electric manufacturing account, . . . . .		\$864 57
Jobbing account, . . . . .		63 90
Interest paid, . . . . .	900 00	
Balance June 30, 1894, . . . . .		1,934 90
	<u>\$2,863 37</u>	<u>\$2,863 37</u>

## BROCKTON GAS LIGHT COMPANY

## ASSETS.

Real estate, . . . . .	\$49,000 00
Machinery and manufacturing appliances, } . . . . .	211,620 36
Street mains, . . . . .	
Meters, . . . . .	4,644 63
Due for gas, . . . . .	4,405 13
Gas coal on hand, . . . . .	1,548 63
Coke on hand, . . . . .	225 00
Tar on hand, . . . . .	117 50
Enrichers on hand, . . . . .	245 67
Purifying materials on hand, . . . . .	25 00
Other materials on hand, . . . . .	2,694 98
Stoves on hand, . . . . .	735 63
Gas fixtures on hand, . . . . .	254 62
Gas on hand, . . . . .	30 95
Lamps on hand, . . . . .	2,275 56
Horses, wagons, etc., . . . . .	459 60
Sundry accounts due the company, . . . . .	1,111 41
Office furniture, . . . . .	164 15
Cash on hand, . . . . .	275 25
Investments, . . . . .	5,368 93
Total assets, as per books of the company, . . . . .	<u>\$285,202 90</u>
Profit and loss balance, . . . . .	39,832 35
	<u>\$325,035 25</u>

## LIABILITIES.

Capital stock, . . . . .	\$178,500 00
Bonds issued, . . . . .	100,000 00
Notes payable, . . . . .	29,000 00



Unpaid bills, . . . . .	\$9,634 25
Deposits, . . . . .	46 00
Unpaid dividends, . . . . .	5,355 00
Interest due but not paid, . . . . .	2,500 00
Total liabilities, as per books of the company, . . . . .	\$325,035 25

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$14,658 47	
Income from sale of gas, . . . . .		\$30,071 51
residuals, . . . . .		768 94
other sources, . . . . .		384 70
Balance to profit and loss, . . . . .	16,566 68	
	\$31,225 15	\$31,225 15

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .	\$38,863 15	
Balance of gas manufacturing account, . . . . .		\$16,566 68
Other items of income, . . . . .		313 86
Interest paid, . . . . .	6,754 12	
Dividends declared, . . . . .	10,710 00	
Other items, . . . . .	385 62	
Balance June 30, 1894, . . . . .		39,832 35
	\$56,712 89	\$56,712 89

## BROOKLINE GAS LIGHT COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$493,631 63
Machinery and manufacturing appliances (gas), . . . . .	1,685,208 65
Street mains (gas), . . . . .	279,596 16
Meters (gas), . . . . .	68,121 83
Due for gas, . . . . .	23,226 94
Gas coal on hand, . . . . .	5,875 84
Coke on hand, . . . . .	6,621 91
Enrichers on hand, . . . . .	16,582 16
Purifying materials on hand, . . . . .	1,640 00
Other gas materials on hand, . . . . .	6,705 78
Stoves on hand, . . . . .	5,677 05
Real estate (electric), . . . . .	47,300 00
Steam plant (electric), . . . . .	73,509 64
Electric plant, . . . . .	87,301 04
Electric lines, . . . . .	119,787 79
Meters (electric), . . . . .	4,121 55
Arc lamps, . . . . .	15,797 04
Due for electric light and power, . . . . .	7,703 80
Carbons on hand, . . . . .	160 52
Oil and waste on hand, . . . . .	387 39
Incandescent lamps on hand, . . . . .	1,412 25
Globes on hand, . . . . .	32 37
Other electric materials on hand, . . . . .	1,807 99
Horses, wagons, etc., . . . . .	3,665 99
Sundry accounts due the company, . . . . .	634 98
Office furniture, . . . . .	2,280 64

Cash on hand, . . . . .	\$25,170 61
Sinking fund, . . . . .	6,000 00
Total assets, as per books of the company, . . . . .	\$2,989,961 55
Profit and loss balance, . . . . .	1,439 24
	<hr/>
	\$2,991,400 79

## LIABILITIES.

Capital stock, . . . . .	\$1,000,000 00
Bonds issued, . . . . .	1,000,000 00
Notes payable, . . . . .	314,600 00
Unpaid bills, . . . . .	42,380 52
Deposits, . . . . .	684 67
Interest due but not paid, . . . . .	26,283 57
Amounts due from the company, not included above, . . . . .	607,452 03
Total liabilities, as per books of the company, . . . . .	<hr/> \$2,991,400 79

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$168,002 88	
{ electric, . . . . .	61,081 14	
Income from sale of gas, . . . . .		\$160,975 56
residuals, . . . . .		5,469 16
sale of electric light and power, . . . . .		70,227 00
Balance to profit and loss, { gas, . . . . .		1,558 16
{ electric, . . . . .	9,145 86	
	<hr/> \$238,229 88	<hr/> \$238,229 88

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$49,557 93
Balance of gas manufacturing account, . . . . .	\$1,558 16	
Balance of electric manufacturing account, . . . . .		9,145 86
Interest received, . . . . .		433 87
Rebates, city of Boston, . . . . .		2,373 62
Fire insurance, . . . . .		2,702 74
Other items of income, . . . . .		245 49
Interest paid, . . . . .	41,265 61	
Dividends declared, . . . . .	20,000 00	
Other items, . . . . .	3,074 98	
Balance June 30, 1894, . . . . .		1,439 24
	<hr/> \$65,898 75	<hr/> \$65,898 75

## CAMBRIDGE ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$74,056 59
Steam plant, . . . . .	95,044 81
Electric plant, . . . . .	152,052 44
Electric lines, . . . . .	119,972 02
Construction account, . . . . .	13,195 31
Due for electric light and power, . . . . .	13,534 97
Fuel on hand, . . . . .	2,710 12
Carbons on hand, . . . . .	1,108 99
Oil and waste on hand, . . . . .	189 50

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## GAS AND ELECTRIC LIGHT.

[Jan.

Globes on hand, . . . . .	\$68 57
Other materials on hand, . . . . .	1,761 51
Horses, wagons, etc., . . . . .	601 51
Unexpired insurance, . . . . .	500 00
Cash on hand, . . . . .	641 29
Franchise, . . . . .	15,000 00
Total assets, as per books of the company, . . . . .	\$490,437 63

## LIABILITIES.

Capital stock, . . . . .	\$200,000 00
Bonds issued, . . . . .	200,000 00
Notes payable, . . . . .	33,000 00
Unpaid bills, . . . . .	3,214 91
Interest due but not paid, . . . . .	6,125 00
Reserved fund, . . . . .	20,000 00

Total liabilities, as per books of the company, . . . . .	\$462,339 91
Profit and loss balance, . . . . .	28,097 72

\$490,437 63

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$64,761 23	
Income from sale of electric light and power, . . . . .		\$103,471 43
Balance to profit and loss, . . . . .	38,710 20	
	\$103,471 43	\$103,471 43

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$25,353 78
Balance of electric manufacturing account, . . . . .		38,710 20
Jobbing account, . . . . .		613 35
Interest paid, . . . . .	\$13,770 87	
Dividends declared, . . . . .	12,000 00	
Reserve fund, . . . . .	10,000 00	
Other items, . . . . .	808 74	
Balance June 30, 1894, . . . . .	28,097 72	
	\$64,677 33	\$64,677 33

## CAMBRIDGE GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$66,142 66
Machinery and manufacturing appliances, . . . . .	330,000 00
Street mains, . . . . .	401,346 61
Meters, . . . . .	30,000 00
Due for gas, . . . . .	38,187 67
Gas coal on hand, . . . . .	8,487 72
Coke on hand, . . . . .	175 00
Tar on hand, . . . . .	675 00
Other materials on hand, . . . . .	4,326 00
Gas fixtures on hand, . . . . .	1,000 00
Sundry accounts due the company, . . . . .	3,183 96
Cash on hand, . . . . .	67,806 25
Investments, . . . . .	61,375 00
Total assets, as per books of the company, . . . . .	\$1,012,705 87

## LIABILITIES.

Capital stock, . . . . .	\$700,000 00
Deposits, . . . . .	2,481 60
Amounts due from the company, not included above, . . . . .	5 48
Total liabilities, as per books of the company, . . . . .	702,487 08
Profit and loss balance, . . . . .	310,218 79
	<u>\$1,012,705 87</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$153,859 07	
Income from sale of gas, . . . . .		\$193,611 98
residuals, . . . . .		24,362 67
other sources, . . . . .		561 95
Balance to profit and loss, . . . . .	64,677 53	
	<u>\$218,536 60</u>	<u>\$218,536 60</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$310,780 18
Balance of gas manufacturing account, . . . . .		64,677 53
Interest received, . . . . .		5,133 44
Dividends declared, . . . . .	\$70,000 00	
Other items, . . . . .	372 36	
Balance June 30, 1894, . . . . .	310,218 79	
	<u>\$380,591 15</u>	<u>\$380,591 15</u>

## CHARLESTOWN GAS AND ELECTRIC COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$138,589 00
Machinery and manufacturing appliances (gas), . . . . .	168,590 97
Street mains (gas), . . . . .	175,000 00
Meters (gas), . . . . .	23,600 00
Due for gas, . . . . .	18,079 03
Gas coal on hand, . . . . .	2,914 09
Coke on hand, . . . . .	133 00
Tar on hand, . . . . .	578 50
Enrichers on hand, . . . . .	427 00
Other gas materials on hand, . . . . .	5,508 04
Electric plant, . . . . .	89,233 58
Due for electric light and power, . . . . .	4,537 25
Fuel on hand (electric), . . . . .	64 07
Cash on hand, . . . . .	1,361 11
Total assets, as per books of the company, . . . . .	<u>\$623,107 60</u>

## LIABILITIES.

Capital stock, . . . . .	\$500,000 00
Notes payable, . . . . .	70,400 00
Unpaid bills, . . . . .	5,435 89
Deposits, . . . . .	859 62
Unpaid dividends, . . . . .	1,117 50
Total liabilities, as per books of the company, . . . . .	<u>\$577,813 01</u>
Profit and loss balance, . . . . .	45,294 59
	<u>\$623,107 60</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$98,676 15	
{ electric, . . . . .	31,351 58	
Income from sale of gas, . . . . .		\$130,537 49
residuals, . . . . .		18,663 15
sale of electric light and power, . . . . .		40,015 82
Balance to profit and loss, { gas, . . . . .	50,524 49	
{ electric, . . . . .	8,664 26	
	<u>\$189,216 46</u>	<u>\$189,216 46</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$142,040 75
Balance of gas manufacturing account, . . . . .		50,524 49
Balance of electric manufacturing account, . . . . .		8,664 26
Rents, . . . . .		132 00
Investments, . . . . .		2,881 25
Other items of income, . . . . .		538 91
Interest paid, . . . . .	\$3,487 07	
Dividends declared, . . . . .	50,000 00	
Depreciation, . . . . .	106,000 00	
Balance June 30, 1894, . . . . .	45,294 59	
	<u>\$204,781 66</u>	<u>\$204,781 66</u>

## CHELSEA GAS LIGHT COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$170,000 00
Street mains (gas), } . . . . .	130,000 00
Meters (gas), } . . . . .	
Due for gas, . . . . .	9,323 46
Gas coal on hand, . . . . .	1,574 25
Real estate (electric), . . . . .	14,157 16
Steam plant (electric), . . . . .	30,908 27
Electric plant, . . . . .	39,921 70
Electric lines, . . . . .	42,000 00
Meters (electric), . . . . .	2,093 74
Transformers, . . . . .	2,700 00
Arc lamps, . . . . .	2,611 43
Due for electric light and power, . . . . .	4,800 92
Sundry accounts due the company, . . . . .	368 39
Cash on hand, . . . . .	3,274 06
Total assets, as per books of the company, . . . . .	<u>\$453,733 38</u>

## LIABILITIES.

Capital stock, . . . . .	\$300,000 00
Bonds issued, . . . . .	100,000 00
Notes payable, . . . . .	15,000 00
Deposits, . . . . .	1,552 26
Unpaid dividends, . . . . .	75 00
Amounts due from the company, not included above, . . . . .	400 00
Total liabilities, as per books of the company, . . . . .	<u>\$417,027 26</u>
Profit and loss balance, . . . . .	36,706 12
	<u>\$453,733 38</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas. . . . .	\$48,668 07	
{ electric, . . . . .	31,718 38	
Income from sale of gas, . . . . .		\$48,749 65
residuals, . . . . .		7,484 00
sale of electric light and power, . . . . .		38,780 35
Balance to profit and loss, { gas, . . . . .	7,565 58	
{ electric, . . . . .	7,061 97	
	<u>\$95,014 00</u>	<u>\$95,014 00</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$44,511 69
Balance of gas manufacturing account, . . . . .		7,565 58
Balance of electric manufacturing account, . . . . .		7,061 97
Rents, . . . . .		161 00
Jobbing account, . . . . .		519 09
Other items of income, . . . . .		62 73
Interest paid, . . . . .	\$6,039 15	
Dividends declared, . . . . .	7,500 00	
Depreciation, . . . . .	9,636 79	
Balance June 30, 1894, . . . . .	36,706 12	
	<u>\$59,882 06</u>	<u>\$59,882 06</u>

## CHICOPEE ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$1,020 77
Steam plant, . . . . .	2,414 16
Electric plant, . . . . .	5,524 76
Electric lines, . . . . .	4,296 99
Due for electric light and power, . . . . .	696 14
Carbons on hand, . . . . .	50 00
Oil and waste on hand, . . . . .	25 00
Cash on hand, . . . . .	405 90

Total assets, as per books of the company, . . . . .	\$14,433 72
Profit and loss balance, . . . . .	2,893 10

\$17,326 82

## LIABILITIES.

Capital stock, . . . . .	\$10,000 00
Notes payable, . . . . .	7,050 00
Unpaid bills, . . . . .	276 82

Total liabilities, as per books of the company, . . . . .	\$17,326 82
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## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$4,395 86	
Income from sale of electric light and power, . . . . .		\$8,036 41
Balance to profit and loss, . . . . .	3,640 55	
	<u>\$8,036 41</u>	<u>\$8,036 41</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .	\$3,441 93	
Balance of electric manufacturing account, . . . . .		\$3,640 55
Interest paid, . . . . .	423 00	
Depreciation, . . . . .	2,668 72	
Balance June 30, 1894, . . . . .		2,893 10
	<hr/>	<hr/>
	\$6,533 65	\$6,533 65

## CHICOPEE GAS WORKS.

## ASSETS.

Real estate, . . . . .	\$20,000 00
Machinery and manufacturing appliances, . . . . .	1,684 00
Streets mains, . . . . .	6,500 00
Meters, . . . . .	2,200 00
Due for gas, . . . . .	708 55
Gas coal on hand, . . . . .	55 63
Enrichers on hand, . . . . .	10 20
Purifying materials on hand, . . . . .	60 00
Sundry accounts due the company, . . . . .	1,700 00
Office furniture, . . . . .	100 00
Cash on hand, . . . . .	534 83
Notes receivable, . . . . .	7,050 50
Investments, . . . . .	10,000 00
	<hr/>
Total assets, as per books of the company, . . . . .	\$50,603 71

## LIABILITIES.

Capital stock, . . . . .	\$30,000 00
	<hr/>
Total liabilities, as per books of the company, . . . . .	\$30,000 00
Profit and loss balance, . . . . .	20,603 71
	<hr/>
	\$50,603 71

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$6,845 28	
Income from sale of gas, . . . . .		\$11,583 31
residuals, . . . . .		88 82
Balance to profit and loss, . . . . .	4,826 85	
	<hr/>	<hr/>
	\$11,672 13	\$11,672 13

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$19,434 12
Balance of gas manufacturing account, . . . . .		4,826 85
Interest received, . . . . .		423 00
Dividends declared, . . . . .	\$3,600 00	
Depreciation, . . . . .	480 26	
Balance June 30, 1894, . . . . .	20,603 71	
	<hr/>	<hr/>
	\$24,683 97	\$24,683 97

## CHICOPEE MANUFACTURING COMPANY.

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$3,048 66	
Income from sale of gas, <sup>1</sup> . . . . .		\$3,280 30
Balance to profit and loss, . . . . .	231 64	
	<u>\$3,280 30</u>	<u>\$3,280 30</u>

## CITIZENS GAS LIGHT COMPANY OF QUINCY.

## ASSETS.

Real estate, . . . . .	\$9,500 00
Machinery and manufacturing appliances, . . . . .	15,240 05
Street mains, . . . . .	32,713 04
Meters, . . . . .	3,016 71
Due for gas, . . . . .	2,284 80
Gas coal on hand, . . . . .	2,505 60
Coke on hand, . . . . .	2 00
Tar on hand, . . . . .	1,280 00
Purifying materials on hand, . . . . .	38 00
Other materials on hand, . . . . .	63 64
Stoves on hand, . . . . .	277 60
Gas fixtures on hand, . . . . .	460 50
Horses, wagons, etc., . . . . .	305 75
Office furniture, . . . . .	100 00
Cash on hand, . . . . .	555 28
Total assets, as per books of the company, . . . . .	<u>\$68,342 97</u>
Profit and loss balance, . . . . .	28,067 13
	<u>\$96,410 10</u>

## LIABILITIES.

Capital stock, . . . . .	\$53,000 00
Notes payable, . . . . .	35,500 00
Unpaid bills, . . . . .	7,910 10
Total liabilities, as per books of the company, . . . . .	<u>\$96,410 10</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$13,032 51	
Income from sale of gas, . . . . .		\$13,401 82
residuals, . . . . .		1,897 69
other sources, . . . . .		172 40
Balance to profit and loss, . . . . .	2,439 40	
	<u>\$15,471 91</u>	<u>\$15,471 91</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .	\$47,317 21	
Balance of gas manufacturing account, . . . . .		\$2,439 40
Rents, . . . . .		144 00
Fittings account, . . . . .		428 10
Adjustment of claims, . . . . .		18,690 73
Interest paid, . . . . .	2,178 02	
Other items, . . . . .	274 13	
Balance June 30, 1894, . . . . .		28,067 13
	<u>\$49,769 36</u>	<u>\$49,769 36</u>

<sup>1</sup> Gas used in the mills of the company not included in the income given.



CITIZENS GAS LIGHT COMPANY, OF READING, SOUTH READING  
AND STONEHAM.

(Works at Wakefield.)

## ASSETS.

Real estate (gas), . . . . .	\$21,260 00
Machinery and manufacturing appliances (gas), . . . . .	55,749 43
Street mains (gas), . . . . .	31,772 40
Meters (gas), . . . . .	2,300 35
Due for gas, . . . . .	2,052 37
Gas coal on hand, . . . . .	595 70
Tar on hand, . . . . .	547 00
Enrichers on hand, . . . . .	112 72
Purifying materials on hand, . . . . .	116 00
Other gas materials on hand, . . . . .	1,313 76
Stoves on hand, . . . . .	64 36
Real estate (electric), . . . . .	12,465 76
Steam plant (electric), . . . . .	17,355 23
Electric plant, . . . . .	18,567 01
Electric lines, . . . . .	23,185 60
Meters (electric), . . . . .	884 50
Patent rights, . . . . .	5,000 00
Due for electric light and power, . . . . .	711 74
Fuel on hand (electric), . . . . .	1,636 60
Incandescent lamps on hand, . . . . .	98 75
Horses, wagons, etc., . . . . .	834 65
Sundry accounts due the company, . . . . .	1,124 51
Office furniture, . . . . .	253 07
Cash on hand, . . . . .	40 29
Total assets, as per books of the company, . . . . .	\$198,041 80
Profit and loss balance, . . . . .	53,969 32
	<u>\$252,011 12</u>

## LIABILITIES.

Capital stock, . . . . .	\$95,300 00
Bonds issued, . . . . .	70,000 00
Notes payable, . . . . .	79,250 00
Unpaid bills, . . . . .	6,201 12
Deposits, . . . . .	10 00
Unpaid dividends, . . . . .	25 00
Interest accrued, . . . . .	1,225 00
Total liabilities, as per books of the company, . . . . .	<u>\$252,011 12</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$11,084 21	
{ electric, . . . . .	9,083 32	
Income from sale of gas, . . . . .		\$11,527 04
residuals, . . . . .		1,637 44
sale of electric light and power, . . . . .		8,824 52
Balance to profit and loss, { gas, . . . . .	2,080 27	
{ electric, . . . . .		258 80
	<u>\$22,247 80</u>	<u>\$22,247 80</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .	\$4,808 63	
Balance of gas manufacturing account, . . . . .		\$2,080 27
Balance of electric manufacturing account, . . . . .	258 80	
Gas jobbing, . . . . .		198 98
Other items of income, . . . . .		22 41
Interest paid, . . . . .	8,553 05	
Extraordinary expenses, . . . . .	42,650 50	
Balance June 30, 1894, . . . . .		53,969 32
	<u>\$56,270 98</u>	<u>\$56,270 98</u>

## CLINTON GAS LIGHT COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$27,000 00
Street mains (gas), . . . . .	9,000 00
Meters (gas), . . . . .	628 41
Gas coal on hand, . . . . .	934 64
Coke on hand, . . . . .	2 70
Tar on hand, . . . . .	200 00
Enrichers on hand, . . . . .	71 25
Purifying materials on hand, . . . . .	100 00
Other gas materials on hand, . . . . .	209 27
Real estate (electric), . . . . .	24,000 00
Steam plant (electric), . . . . .	15,000 00
Electric plant, . . . . .	17,000 00
Electric lines, . . . . .	54,420 84
Fuel on hand (electric), . . . . .	152 66
Carbons on hand, . . . . .	100 80
Oil and waste on hand, . . . . .	20 85
Incandescent lamps on hand, . . . . .	162 63
Other electric materials on hand, . . . . .	350 35
Office furniture, . . . . .	200 00
Cash on hand, . . . . .	3,902 24
Total assets, as per books of the company, . . . . .	<u>\$153,466 64</u>

## LIABILITIES.

Capital stock, . . . . .	\$73,000 00
Notes payable, . . . . .	74,000 00
Total liabilities, as per books of the company, . . . . .	<u>\$147,000 00</u>
Profit and loss balance, . . . . .	6,456 64
	<u>\$153,456 64</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$10,103 91	
{ electric, . . . . .	14,293 77	
Income from sale of gas, . . . . .		\$9,667 78
residuals, . . . . .		985 78
sale of electric light and power, . . . . .		15,196 70
Balance to profit and loss, { gas, . . . . .	549 65	
{ electric, . . . . .	902 93	
	<u>\$25,850 26</u>	<u>\$25,850 26</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$8,936 83
Balance of gas manufacturing account, . . . . .		549 65
Balance of electric manufacturing account, . . . . .		902 93
Interest paid, . . . . .	\$3,611 91	
Depreciation, . . . . .	320 86	
Balance June 30, 1894, . . . . .	6,456 64	
	<u>\$10,389 41</u>	<u>\$10,389 41</u>

## COHASSET ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$4,221 89
Steam plant, . . . . .	7,609 55
Electric plant, . . . . .	17,435 26
Electric lines, . . . . .	13,756 44
Due for electric light and power, . . . . .	618 46
Fuel on hand, . . . . .	126 00
Oil and waste on hand, . . . . .	17 60
Incandescent lamps on hand, . . . . .	64 25
Other materials on hand, . . . . .	20 00
Sundry accounts due the company, . . . . .	15 44
Cash on hand, . . . . .	2,321 05
Total assets, as per books of the company, . . . . .	<u>\$46,205 94</u>

## LIABILITIES.

Capital stock, . . . . .	\$30,000 00
Bonds issued, . . . . .	11,500 00
Depreciation fund, . . . . .	1,800 00
Total liabilities, as per books of the company, . . . . .	<u>\$43,300 00</u>
Profit and loss balance, . . . . .	2,905 94
	<u>\$46,205 94</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$5,174 54	
Income from sale of electric light and power, . . . . .		\$7,672 14
Balance to profit and loss, . . . . .	2,497 60	
	<u>\$7,672 14</u>	<u>\$7,672 14</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$1,727 08
Balance of electric manufacturing account, . . . . .		2,497 60
Interest received, . . . . .		8 76
Interest paid, . . . . .	\$512 50	
Depreciation fund, . . . . .	800 00	
Other items, . . . . .	15 00	
Balance June 30, 1894, . . . . .	2,905 94	
	<u>\$4,233 44</u>	<u>\$4,233 44</u>

## COTTAGE CITY GAS AND ELECTRIC COMPANY.

ASSETS.			
Real estate (gas), . . . . .			\$2,700 00
Machinery and manufacturing appliances (gas), . . . . .			8,331 96
Street mains (gas), . . . . .			10,000 00
Meters (gas), . . . . .			1,500 00
Due for gas, . . . . .			359 35
Gas coal on hand, . . . . .			235 85
Enrichers on hand, . . . . .			25 00
Other gas materials on hand, . . . . .			341 74
Stoves on hand, . . . . .			190 37
Gas fixtures on hand, . . . . .			206 39
Real estate (electric), . . . . .			1,500 00
Steam plant (electric), . . . . .			2,400 00
Electric plant, . . . . .			2,200 00
Electric lines, . . . . .			982 42
Arc lamps, . . . . .			2,000 00
Due for electric light and power, . . . . .			130 00
Carbons on hand, . . . . .			22 00
Oil and waste on hand, . . . . .			25 53
Globes on hand, . . . . .			3 35
Other electric materials on hand, . . . . .			37 00
Sundry accounts due the company, . . . . .			83 99
Office furniture, . . . . .			55 50
Cash on hand, . . . . .			528 96
Total assets, as per books of the company, . . . . .			<u>\$33,859 35</u>
LIABILITIES.			
Capital stock, . . . . .			\$25,000 00
Notes payable, . . . . .			2,000 00
Unpaid bills, . . . . .			122 28
Depreciation fund, . . . . .			5,648 89
Total liabilities, as per books of the company, . . . . .			<u>\$32,771 17</u>
Profit and loss balance, . . . . .			1,088 18
			<u>\$33,859 35</u>
MANUFACTURING ACCOUNT.			
	Dr.	Cr.	
Operating expenses, { gas, . . . . .	\$2,790 10		
{ electric, . . . . .	1,521 39		
Income from sale of gas, . . . . .		\$3,454 17	
other sources, gas, . . . . .		92 49	
sale of electric light and power, . . . . .		1,980 00	
Balance to profit and loss, { gas, . . . . .	756 56		
{ electric, . . . . .	458 61		
	<u>\$5,526 66</u>		<u>\$5,526 66</u>
PROFIT AND LOSS ACCOUNT.			
	Dr.	Cr.	
Balance June 30, 1893, . . . . .		\$5,818 79	
Balance of gas manufacturing account, . . . . .		756 56	
Balance of electric manufacturing account, . . . . .		458 61	
Interest paid, . . . . .	\$100 84		
Depreciation, . . . . .	5,818 79		
Other items, . . . . .	26 15		
Balance June 30, 1894, . . . . .	1,088 18		
	<u>\$7,033 96</u>		<u>\$7,033 96</u>

xxx

## GAS AND ELECTRIC LIGHT.

[Jan.

## DANVERS GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$3,000 00
Machinery and manufacturing appliances, . . . . .	8,403 51
Street mains, . . . . .	10,000 00
Meters, . . . . .	519 08
Due for gas, . . . . .	526 20
Gas coal on hand, . . . . .	267 12
Coke on hand, . . . . .	15 00
Tar on hand, . . . . .	165 60
Other materials on hand, . . . . .	70 00
Cash on hand, . . . . .	713 20

Total assets, as per books of the company, . . . . . \$23,679 71

## LIABILITIES.

Capital stock, . . . . . \$20,000 00

Total liabilities, as per books of the company, . . . . . \$20,000 00

Profit and loss balance, . . . . . 3,679 71

\$23,679 71

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$4,123 24	
Income from sale of gas, . . . . .		\$5,275 53
residuals, . . . . .		247 60
other sources, . . . . .		30 00
Balance to profit and loss, . . . . .	1,429 89	
	\$5,553 13	\$5,553 13

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$2,971 51
Balance of gas manufacturing account, . . . . .		1,429 89
Other items of income, . . . . .		110 27
Interest paid, . . . . .	\$31 96	
Dividends declared, . . . . .	400 00	
Depreciation, . . . . .	400 00	
Balance June 30, 1894, . . . . .	3,679 71	
	\$4,511 67	\$4,511 67

## DEDHAM ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$14,809 53
Steam plant, . . . . .	16,198 76
Electric plant, . . . . .	13,197 23
Electric lines, . . . . .	57,578 02
Meters, . . . . .	1,843 12
Transformers, . . . . .	6,412 77
Arc lamps, . . . . .	5,408 55
Due for electric light and power, . . . . .	2,369 89

Fuel on hand, . . . . .	\$786 00
Carbons on hand, . . . . .	32 00
Oil and waste on hand, . . . . .	19 38
Incandescent lamps on hand, . . . . .	985 85
Globes on hand, . . . . .	29 50
Other materials on hand, . . . . .	650 45
Horses, wagons, etc., . . . . .	454 50
Office furniture, . . . . .	16 00
Cash on hand, . . . . .	375 08
Notes receivable, . . . . .	1,602 54
Investments, . . . . .	10,000 00
Wiring account, . . . . .	233 47
Interest, . . . . .	187 42
Insurance, . . . . .	215 37

Total assets, as per books of the company, . . . . . \$133,405 43

## LIABILITIES.

Capital stock, . . . . .	\$60,000 00
Bonds issued, . . . . .	57,000 00
Notes payable, . . . . .	11,000 00
Unpaid bills, . . . . .	1,412 20
Interest due but not paid, . . . . .	712 50

Total liabilities, as per books of the company, . . . . . \$130,124 70

Profit and loss balance, . . . . . 3,280 73

\$133,405 43

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$9,224 72	
Income from sale of electric light and power, . . . . .		\$15,507 68
Balance to profit and loss, . . . . .	6,282 96	
	\$15,507 68	\$15,507 68

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$3,273 99
Balance of electric manufacturing account, . . . . .		6,282 96
Dividends declared, . . . . .	\$3,600 00	
Interest paid, . . . . .	2,676 22	
Balance June 30, 1894, . . . . .	3,280 73	
	\$9,556 95	\$9,556 95

## DEDHAM AND HYDE PARK GAS AND ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$7,606 48
Machinery and manufacturing appliances, . . . . .	11,630 08
Street mains, . . . . .	21,752 31
Meters, . . . . .	1,394 16
Due for gas, . . . . .	906 00
Gas coal on hand, . . . . .	402 22
Coke on hand, . . . . .	144 36
Tar on hand, . . . . .	541 50

xxxii      **GAS AND ELECTRIC LIGHT.**      [Jan.

Gas stoves, engines and fixtures on hand, . . . . .	\$329 60
Horses, wagons, etc., . . . . .	315 28
Sundry accounts due the company, . . . . .	12 60
Office furniture, . . . . .	157 23
Cash on hand, . . . . .	2,243 77
Investments, . . . . .	4,600 00

Total assets, as per books of the company, . . . . .	\$52,035 59
Profit and loss balance, . . . . .	56,606 91

\$108,642 50

**LIABILITIES.**

Capital stock, . . . . .	\$100,000 00
Bonds issued, . . . . .	8,500 00
Interest due but not paid, . . . . .	142 50

Total liabilities, as per books of the company, . . . . .	\$108,642 50
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**MANUFACTURING ACCOUNT.**

	Dr.	Cr.
Operating expenses, . . . . .	\$11,161 65	
Income from sale of gas, . . . . .		\$10,149 00
residuals, . . . . .		1,259 67
other sources, . . . . .		83 98
Balance to profit and loss, . . . . .	331 00	
	\$11,492 65	\$11,492 65

**PROFIT AND LOSS ACCOUNT.**

	Dr.	Cr.
Balance June 30, 1893, . . . . .	\$57,863 11	
Balance of gas manufacturing account, . . . . .		\$331 00
Rents, . . . . .		84 00
Investments, . . . . .		3,510 00
Interest paid, . . . . .	529 14	
Depreciation, . . . . .	2,139 66	
Balance June 30, 1894, . . . . .		56,606 91
	\$60,531 91	\$60,531 91

**DORCHESTER GAS LIGHT COMPANY.**

**ASSETS.**

Real estate, . . . . .	}	\$580,578 18
Machinery and manufacturing appliances, . . . . .		
Street mains, . . . . .		
Meters, . . . . .		24,540 78
Due for gas, . . . . .		14,998 89
Gas on hand, . . . . .		115 60
Purifying materials on hand, . . . . .		298 85
Other materials on hand, . . . . .		3,702 78
Gas fixtures on hand, . . . . .		144 63
Sundry accounts due the company, . . . . .		2,412 98
Cash on hand, . . . . .		4,164 13

Total assets, as per books of the company, . . . . .	\$630,956 82
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## LIABILITIES.

Capital stock, . . . . .	\$400,000 00
Unpaid bills, . . . . .	50,308 72
Deposits, . . . . .	1,467 00
Amounts due from the company, not included above, . . . . .	1,168 52
Total liabilities, as per books of the company, . . . . .	\$452,934 24
Profit and loss balance, . . . . .	178,022 58
	<u>\$630,956 82</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$94,869 43	
Income from sale of gas, . . . . .		\$128,900 96
other sources, . . . . .		4 00
Balance to profit and loss, . . . . .	34,035 52	
	<u>\$128,904 95</u>	<u>\$128,904 96</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$175,599 18
Balance of gas manufacturing account, . . . . .		34,035 52
Interest received, . . . . .		175 98
Rents, . . . . .		211 90
Dividends declared, . . . . .	\$32,000 00	
Balance June 30, 1894, . . . . .	178,022 58	
	<u>\$210,022 58</u>	<u>\$210,022 58</u>

## EAST BOSTON GAS COMPANY.

## ASSETS.

Real estate, . . . . .	\$81,400 00
Machinery and manufacturing appliances, . . . . .	70,543 78
Street mains, . . . . .	65,000 00
Meters, . . . . .	10,000 00
Due for gas, . . . . .	5,314 51
Gas coal on hand, . . . . .	2,456 94
Coke on hand, . . . . .	210 00
Purifying materials on hand, . . . . .	312 10
Other gas materials on hand, . . . . .	1,212 66
Stoves on hand, . . . . .	114 53
Gas fixtures on hand, . . . . .	873 45
Horses, wagons, etc., . . . . .	538 50
Sundry accounts due the company, . . . . .	961 83
Cash on hand, . . . . .	30,206 37
Investments, . . . . .	40,960 00
Total assets, as per books of the company, . . . . .	<u>\$310,094 67</u>

## LIABILITIES.

Capital stock, . . . . .	\$220,000 00
Unpaid bills, . . . . .	2,500 00
Deposits, . . . . .	787 87
Total liabilities, as per books of the company, . . . . .	\$223,287 87
Profit and loss balance, . . . . .	86,806 80
	<u>\$310,094 67</u>



## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$49,074 73	
Income from sale of gas, . . . . .		\$64,023 59
residuals, . . . . .		9,940 75
other sources, . . . . .		221 03
Balance to profit and loss, . . . . .	25,110 64	
	<u>\$74,185 37</u>	<u>\$74,185 37</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$84,413 13
Balance of gas manufacturing account, . . . . .		25,110 64
Interest received, . . . . .		3,112 98
Jobbing account, . . . . .		497 49
Other items of income, . . . . .		1 83
Dividends declared, . . . . .	\$22,000 00	
Depreciation, . . . . .	4,329 27	
Balance June 30, 1894, . . . . .	86,806 80	
	<u>\$113,136 07</u>	<u>\$113,136 07</u>

## EASTHAMPTON GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$9,500 00
Machinery and manufacturing appliances, . . . . .	10,500 00
Street mains, . . . . .	8,000 00
Meters, . . . . .	500 00
Due for gas, . . . . .	630 04
Gas coal on hand, . . . . .	130 00
Coke on hand, . . . . .	75 00
Tar on hand, . . . . .	232 50
Enrichers on hand, . . . . .	43 25
Purifying materials on hand, . . . . .	36 00
Other gas materials on hand, . . . . .	30 00
Real estate (electric), . . . . .	2,286 71
Steam plant (electric), . . . . .	2,589 01
Electric plant, . . . . .	5,350 00
Due for electric light and power, . . . . .	536 25
Carbons on hand, . . . . .	27 00
Oil and waste on hand, . . . . .	32 00
Other electric materials on hand, . . . . .	5 00
Cash on hand, . . . . .	508 46
Total assets, as per books of the company, . . . . .	<u>\$41,011 22</u>

## LIABILITIES.

Capital stock, . . . . .	\$30,000 00
Notes payable, . . . . .	5,000 00
Total liabilities, as per books of the company, . . . . .	<u>\$35,000 00</u>
Profit and loss balance, . . . . .	6,011 22
	<u>\$41,011 22</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$4,746 40	
{ electric, . . . . .	2,145 67	
Income from sale of gas, . . . . .		\$5,308 30
residuals, . . . . .		220 32
sale of electric light and power, . . . . .		2,145 00
other sources, electric, . . . . .		50 00
Balance to profit and loss, { gas, . . . . .	782 22	
{ electric, . . . . .	49 33	
	<u>\$7,723 62</u>	<u>\$7,723 62</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$6,281 23
Balance of gas manufacturing account, . . . . .		782 22
Balance of electric manufacturing account, . . . . .		49 33
Other items of income, . . . . .		35 26
Interest paid, . . . . .	\$236 82	
Dividends declared, . . . . .	900 00	
Balance June 30, 1894, . . . . .	6,011 22	
	<u>\$7,148 04</u>	<u>\$7,148 04</u>

## EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

## ASSETS.

Real estate, . . . . .	\$717,198 60
Steam plant, . . . . .	638,555 25
Electric plant, . . . . .	240,000 00
Electric lines, . . . . .	1,275,637 48
Meters, . . . . .	53,219 57
Arc lamps, . . . . .	25,060 95
Patent rights, . . . . .	338,105 00
Due for electric light and power, . . . . .	60,137 89
Fuel on hand, . . . . .	4,548 31
Incandescent lamps on hand, . . . . .	5,967 47
Other materials on hand, . . . . .	56,380 46
Sundry accounts due the company, . . . . .	9,871 02
Cash on hand, . . . . .	79,580 57
Notes receivable, . . . . .	30,120 92
Total assets, as per books of the company, . . . . .	<u>\$3,534,383 49</u>

## LIABILITIES.

Capital stock, . . . . .	\$2,408,500 00
Bonds issued, . . . . .	770,500 00
Notes payable, . . . . .	234,000 00
Unpaid bills, . . . . .	2,677 72
Deposits, . . . . .	883 78
Unpaid dividends, . . . . .	36,127 50
Interest due but not paid, . . . . .	5,945 00
Reserved fund, . . . . .	5,156 99
Amounts due from the company, not included above, . . . . .	17,832 16
Total liabilities, as per books of the company, . . . . .	<u>\$3,481,623 15</u>
Profit and loss balance, . . . . .	52,760 34
	<u>\$3,534,383 49</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$317,470 59	
Income from sale of electric light and power, . . . .		\$587,514 03
other sources, . . . . .		5,484 98
Balance to profit and loss, . . . . .	275,528 42	
	<u>\$592,999 01</u>	<u>\$592,999 01</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$26,475 39
Balance of electric manufacturing account, . . . .		275,528 42
Royalties and wiring account, . . . . .		2,249 80
Other items of income, . . . . .		534 78
Interest paid, . . . . .	\$52,871 57	
Dividends declared, . . . . .	181,408 50	
Depreciation, . . . . .	17,747 98	
Balance June 30, 1894, . . . . .	52,760 34	
	<u>\$304,788 39</u>	<u>\$304,788 39</u>

## EDISON ELECTRIC ILLUMINATING COMPANY OF BROCKTON.

## ASSETS.

Real estate, . . . . .	\$52,720 47
Steam plant, . . . . .	36,806 44
Electric plant, . . . . .	80,568 03
Electric lines, . . . . .	60,847 09
Meters, . . . . .	2,840 68
Lamps, . . . . .	5,712 44
Patent rights, . . . . .	19,000 00
Carbons on hand, . . . . .	53 22
Oil and waste on hand, . . . . .	33 79
Incandescent lamps on hand, . . . . .	359 09
Other materials on hand, . . . . .	2,647 91
Motors on hand, . . . . .	487 48
Horses, wagons, tools, etc., . . . . .	9,034 48
Sundry accounts due the company, . . . . .	10,169 70
Cash on hand, . . . . .	1,063 84
Insurance, interest and taxes prepaid, . . . . .	531 03
Total assets, as per books of the company, . . . . .	<u>\$282,875 69</u>

## LIABILITIES.

Capital stock, . . . . .	\$100,000 00
Bonds issued, . . . . .	100,000 00
Notes payable, . . . . .	45,176 50
Unpaid bills, . . . . .	4,363 05
Interest accrued, . . . . .	1,000 00
Reserved fund, . . . . .	370 00
Depreciation fund, . . . . .	30,091 30
Amounts due from the company, not included above, . . . . .	1,874 84
Total liabilities, as per books of the company, . . . . .	<u>\$282,875 69</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$42,022 28	
Income from sale of electric light and power, . . . .		\$59,574 52
Balance to profit and loss, . . . . .	17,552 24	
	<u>\$59,574 52</u>	<u>\$59,574 52</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of electric manufacturing account, . . . . .		\$17,552 24
Interest received, . . . . .		65 67
Other items of income, . . . . .		483 58
Interest paid, . . . . .	\$8,820 00	
Dividends declared, . . . . .	6,000 00	
Depreciation, . . . . .	245 00	
Depreciation fund, . . . . .	3,036 49	
	<u>\$18,101 49</u>	<u>\$18,101 49</u>

## EDISON ELECTRIC ILLUMINATING COMPANY OF FALL RIVER.

## ASSETS.

Real estate, . . . . .	\$30,000 00
Steam plant, . . . . .	24,300 00
Electric plant, . . . . .	17,250 78
Electric lines, . . . . .	48,853 86
Meters, . . . . .	4,768 90
Lamps, . . . . .	5,348 13
Due for electric light and power, . . . . .	3,392 31
Other materials on hand, . . . . .	4,638 89
Motors on hand, . . . . .	8,748 46
Sundry accounts due the company, . . . . .	2,517 06
Cash on hand, . . . . .	19,876 40
Total assets, as per books of the company, . . . . .	<u>\$169,694 77</u>

## LIABILITIES.

Capital stock, . . . . .	\$90,000 00
Notes payable, . . . . .	30,500 00
Unpaid bills, . . . . .	4,508 21
Amounts due from the company, not included above, . . . .	33,680 00
Total liabilities, as per books of the company, . . . . .	<u>\$158,688 21</u>
Profit and loss balance, . . . . .	11,006 56
	<u>\$169,694 77</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$30,147 78	
Income from sale of electric light and power, . . . .		\$51,114 47
other sources, . . . . .		1,540 00
Balance to profit and loss, . . . . .	22,506 69	
	<u>\$52,654 47</u>	<u>\$52,654 47</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$10,929 70
Balance of electric manufacturing account, . . . . .		22,506 69
Interest paid, . . . . .	\$1,617 63	
Dividends declared, . . . . .	7,200 00	
Depreciation, . . . . .	10,112 20	
Wiring account, . . . . .	3,500 00	
Balance, June 30, 1894, . . . . .	11,006 56	
	<u>\$33,436 39</u>	<u>\$33,436 39</u>

## ELECTRIC LIGHT AND POWER COMPANY OF ABINGTON AND ROCKLAND.

(See ABINGTON AND ROCKLAND.)

## ELIOT FALLS ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$19,000 00
Electric plant, . . . . .	91,709 30
Due for electric light and power, . . . . .	418 85
Cash on hand, . . . . .	147 14
Total assets, as per books of the company, . . . . .	<u>\$111,275 29</u>

## LIABILITIES.

Capital stock, . . . . .	\$91,300 00
Notes payable, . . . . .	15,706 76
Unpaid bills, . . . . .	2,744 08
Total liabilities, as per books of the company, . . . . .	<u>\$109,750 84</u>
Profit and loss balance, . . . . .	1,524 45
	<u>\$111,275 29</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$2,317 82	
Income from sale of electric light and power, . . . . .		\$3,899 93
Balance to profit and loss, . . . . .	1,582 11	
	<u>\$3,899 93</u>	<u>\$3,899 93</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$66 75
Balance of electric manufacturing account, . . . . .		1,582 11
Rents, . . . . .		512 00
Interest paid, . . . . .	\$636 41	
Balance June 30, 1894, . . . . .	1,524 45	
	<u>\$2,160 86</u>	<u>\$2,160 86</u>

## FALL RIVER ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$31,000 00
Steam plant, . . . . .	41,538 99
Electric plant, . . . . .	49,650 00

Electric lines, . . . . .	\$82,613 94
Due for electric light and power, . . . . .	6,889 03
Cash on hand, . . . . .	17,086 39
Total assets, as per books of the company, . . . . .	\$208,278 35

## LIABILITIES.

Capital stock, . . . . .	\$200,000 00
Unpaid bills, . . . . .	2,458 13
Reserved fund, . . . . .	2,000 00
Total liabilities, as per books of the company, . . . . .	\$204,458 13
Profit and loss balance, . . . . .	3,820 22
	\$208,278 35

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$43,985 10	
Income from sale of electric light and power, . . . . .		\$75,967 49
Balance to profit and loss, . . . . .	31,982 39	
	\$75,967 49	\$75,967 49

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$8,437 17
Balance of electric manufacturing account, . . . . .		31,982 39
Interest received, . . . . .		200 66
Reserved fund, . . . . .		17,500 00
Dividends declared, . . . . .	\$40,800 00	
Depreciation, . . . . .	13,500 00	
Balance June 30, 1894, . . . . .	3,820 22	
	\$58,120 22	\$58,120 22

## FALL RIVER GAS WORKS COMPANY.

## ASSETS.

Real estate, . . . . .	\$135,169 97
Machinery and manufacturing appliances, . . . . .	73,323 62
Street mains and services, . . . . .	110,154 24
Meters, . . . . .	23,410 06
Due for gas, . . . . .	4,078 62
Gas coal on hand, . . . . .	3,353 62
Tar on hand, . . . . .	1,555 50
Enrichers on hand, . . . . .	780 99
Purifying materials on hand, . . . . .	18 60
Other materials on hand, tools, pipe, etc., . . . . .	4,870 72
Stoves on hand, . . . . .	3,379 37
Gas fixtures on hand, lamps, . . . . .	643 77
New construction, . . . . .	2,510 62
Gas engines, . . . . .	784 35
Fuel experiments, . . . . .	12 30
Horses, wagons, etc., . . . . .	86 40
Sundry accounts due the company, . . . . .	1,700 28
Office furniture, . . . . .	434 21
Cash on hand, . . . . .	29,818 95
Total assets, as per books of the company, . . . . .	\$395,986 19

## LIABILITIES.

Capital stock, . . . . .	\$288,000 00
Unpaid bills, . . . . .	9,307 35
Deposits, . . . . .	309 00
Total liabilities, as per books of the company, . . . . .	\$297,616 35
Profit and loss balance, . . . . .	98,369 84
	<u>\$395,986 19</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$41,223 16	
Income from sale of gas, . . . . .		\$73,720 26
residuals, . . . . .		552 43
other sources, . . . . .		208 80
Balance to profit and loss, . . . . .	33,258 33	
	<u>\$74,481 49</u>	<u>\$74,481 49</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$92,853 15
Balance of gas manufacturing account, . . . . .		33,258 33
Rents, . . . . .		742 98
Sale of lamps, . . . . .		774 94
Other items of income, . . . . .		252 93
Interest paid, . . . . .	\$0 66	
Dividends declared, . . . . .	28,800 00	
Other items, . . . . .	711 83	
Balance June 30, 1894, . . . . .	98,369 84	
	<u>\$127,882 33</u>	<u>\$127,882 33</u>

## FITCHBURG GAS COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$10,798 49
Machinery and manufacturing appliances (gas), . . . . .	17,659 87
Street mains (gas), . . . . .	15,000 00
Meters (gas), . . . . .	5,000 00
Due for gas, . . . . .	2,228 12
Gas coal on hand, . . . . .	2,000 00
Enrichers on hand, . . . . .	300 00
Real estate (electric), . . . . .	22,705 85
Steam plant (electric), . . . . .	9,083 60
Electric plant, . . . . .	35,153 18
Electric lines, . . . . .	27,824 39
Meters (electric), . . . . .	570 52
Transformers, . . . . .	4,690 00
Arc lamps, . . . . .	10,672 00
Due for electric light and power, . . . . .	1,453 11
Fuel on hand (electric), . . . . .	425 00
Carbons on hand, . . . . .	250 00
Sundry accounts due the company, . . . . .	200 18
Cash on hand, . . . . .	2,690 80
Notes receivable, . . . . .	991 18
Total assets, as per books of the company, . . . . .	<u>\$169,696 29</u>

## LIABILITIES.

Capital stock, . . . . .	\$150,000 00
Notes payable, . . . . .	12,200 00
Amounts due from the company, not included above, . . . . .	7,000 00
Total liabilities, as per books of the company, . . . . .	\$169,200 00
Profit and loss balance, . . . . .	496 29
	<u>\$169,696 29</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$23,572 55	
{ electric, . . . . .	25,499 18	
Income from sale of gas, . . . . .		\$29,910 16
residuals, . . . . .		5,900 56
other sources (gas), . . . . .		78 76
sale of electric light and power, . . . . .		35,022 38
Balance to profit and loss, { gas, . . . . .	12,316 92	
{ electric, . . . . .	9,523 20	
	<u>\$70,911 85</u>	<u>\$70,911 85</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of gas manufacturing account, . . . . .		\$12,316 92
Balance of electric manufacturing account, . . . . .		9,523 20
Interest paid, . . . . .	\$763 81	
Dividends declared, . . . . .	15,000 00	
Depreciation, . . . . .	5,580 02	
Balance June 30, 1894, . . . . .	496 29	
	<u>\$21,840 12</u>	<u>\$21,840 12</u>

## FRAMINGHAM ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$12,902 87
Steam plant, . . . . .	24,873 03
Electric plant, . . . . .	41,422 95
Electric lines, . . . . .	
Meters, . . . . .	
Transformers, . . . . .	50,769 34
Arc lamps, . . . . .	
Wiring, . . . . .	3,062 35
Franchise, . . . . .	22,728 62
Due for electric light and power, . . . . .	3,453 50
Fuel on hand, . . . . .	
Carbons on hand, . . . . .	
Oil and waste on hand, . . . . .	
Incandescent lamps on hand, . . . . .	
Globes on hand, . . . . .	763 84
Other materials on hand, . . . . .	
Motors on hand, . . . . .	
Advance insurance, . . . . .	



Electric fixtures on hand, . . . . .	\$149 15
Sundry accounts due the company, . . . . .	445 25
Office furniture, . . . . .	168 00
Cash on hand, . . . . .	232 41
Total assets, as per books of the company, . . . . .	<u>\$160,971 31</u>

## LIABILITIES.

Capital stock, . . . . .	\$80,000 00
Bonds issued, . . . . .	50,000 00
Notes payable, . . . . .	135 00
Unpaid bills, . . . . .	24,054 90
Interest due but not paid, . . . . .	1,500 00
Total liabilities, as per books of the company, . . . . .	<u>\$155,659 90</u>
Profit and loss balance, . . . . .	5,281 41
	<u>\$160,971 31</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$14,213 69	
Income from sale of electric light and power, . . . . .		\$16,835 61
Balance to profit and loss, . . . . .	2,621 92	
	<u>\$16,835 61</u>	<u>\$16,835 61</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$6,284 53
Balance of electric manufacturing account, . . . . .		2,621 92
Other items of income, . . . . .		22 50
Interest paid, . . . . .	\$3,004 88	
Other items, . . . . .	643 16	
Balance June 30, 1894, . . . . .	5,281 41	
	<u>\$8,928 95</u>	<u>\$8,928 95</u>

## FRAMINGHAM GAS, FUEL AND POWER COMPANY.

## ASSETS.

Real estate, . . . . .	\$31,995 75
Machinery and manufacturing appliances, . . . . .	32,719 92
Street mains, . . . . .	29,408 26
Meters, . . . . .	3,246 36
Due for gas, . . . . .	1,045 10
Gas coal on hand, . . . . .	81 00
Purifying materials on hand, . . . . .	167 00
Other gas materials on hand, . . . . .	971 54
Jobbing materials on hand, . . . . .	351 27
Stoves on hand, . . . . .	
Gas fixtures on hand, } . . . . .	2,513 04
Tools, . . . . .	798 25
Horses, wagons, etc., . . . . .	216 75
Sundry accounts due the company, . . . . .	1,941 76
Office furniture, . . . . .	1,044 71
Cash on hand, . . . . .	67 32
Patent rights and franchises, . . . . .	40,000 00
Total assets, as per books of the Company, . . . . .	<u>\$146,568 03</u>
Profit and loss balance, . . . . .	39,497 79
	<u>\$186,065 82</u>

## LIABILITIES.

Capital stock, . . . . .	\$75,000 00
Bonds issued, . . . . .	75,000 00
Notes payable . . . . .	20,732 32
Unpaid bills, . . . . .	1,323 50
Interest due but not paid, . . . . .	14,010 00
Total liabilities, as per books of the company, . . . . .	\$186,065 32

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$9,943 56	
Income from sale of gas, . . . . .		\$6,452 27
other sources, . . . . .		42 20
Balance to profit and loss, . . . . .		3,449 09
	\$9,943 56	\$9,943 56

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .	\$30,590 30	
Balance of gas manufacturing account, . . . . .	3,449 09	
Fixture account, . . . . .		\$93 25
Interest paid, . . . . .	4,557 75	
Jobbing account, . . . . .	568 01	
Bad debts, . . . . .	435 89	
Balance June 30, 1894, . . . . .		39,497 79
	\$39,591 04	\$39,591 04

## FRANKLIN.

(See UNION ELECTRIC LIGHT COMPANY.)

## FRANKLIN ELECTRIC LIGHT COMPANY.

(Turner's Falls.)

## ASSETS.

Electric plant, . . . . .	\$6,107 46
Electric lines, . . . . .	2,600 00
Transformers, . . . . .	1,100 00
Arc lamps, . . . . .	1,200 00
Cash on hand, . . . . .	1,289 61

Total assets, as per books of the company, . . . . . \$12,297 07

## LIABILITIES.

Capital stock, . . . . .	\$10,000 00
Total liabilities, as per books of the company, . . . . .	\$10,000 00
Profit and loss balance, . . . . .	2,297 07
	\$12,297 07

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$3,274 10	
Income from sale of electric light and power, . . . . .		\$4,289 20
Balance to profit and loss, . . . . .	1,015 10	
	\$4,289 20	\$4,289 20

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$1,781 97
Balance of electric manufacturing account, . . . . .		1,015 10
Dividends declared, . . . . .	\$500 00	
Balance June 30, 1894, . . . . .	2,297 07	
	<u>\$2,797 07</u>	<u>\$2,797 07</u>

## GARDNER ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$6,600 00
Steam plant, . . . . .	9,002 75
Electric plant, . . . . .	14,670 58
Electric lines, . . . . .	
Meters, . . . . .	
Transformers, . . . . .	16,533 35
Arc lamps, . . . . .	
Due for electric light and power, . . . . .	993 95
Fuel on hand, . . . . .	212 50
Carbons on hand, . . . . .	150 00
Oil and waste on hand, . . . . .	37 85
Incandescent lamps on hand, . . . . .	279 85
Globes on hand, . . . . .	6 85
Other materials on hand, . . . . .	873 49
Sundry accounts due the company, . . . . .	113 50
Office furniture, . . . . .	38 92
Cash on hand, . . . . .	3,421 71
Apparatus and machinery, . . . . .	66 87
Incandescent lamps in use, . . . . .	426 90
Total assets, as per books of the company, . . . . .	<u>\$53,429 07</u>

## LIABILITIES.

Capital stock, . . . . .	\$30,000 00
Reserved fund, . . . . .	15,000 00
Total liabilities, as per books of the company, . . . . .	<u>\$45,000 00</u>
Profit and loss balance, . . . . .	8,429 07
	<u>\$53,429 07</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$9,464 51	
Income from sale of electric light and power, . . . . .		\$12,909 81
other sources, . . . . .		29 64
Balance to profit and loss, . . . . .	3,474 94	
	<u>\$12,939 45</u>	<u>\$12,939 45</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$5,466 81
Balance of electric manufacturing account, . . . . .		3,474 94
Jobbing account, . . . . .		200 75
Other items of income, . . . . .		2,396 66
Dividends declared, . . . . .	\$2,500 00	
Depreciation, . . . . .	610 09	
Balance June 30, 1894, . . . . .	8,429 07	
	<u>\$11,539 16</u>	<u>\$11,539 16</u>

GARDNER GAS WORKS.

(Mrs. M. L. Ruggles.)

ASSETS.

Real estate, . . . . .		
Machinery and manufacturing appliances, . . . . .		
Street mains, . . . . .		\$14,100 00
Meters, . . . . .		
Due for gas, . . . . .		
Materials on hand, . . . . .		180 00
Stoves on hand, . . . . .		250 00
Gas fixtures on hand, . . . . .		70 00
Total assets, as per books, . . . . .		\$14,600 00

LIABILITIES.

Notes payable, . . . . .	\$12,500 00
Unpaid bills, . . . . .	492 25
Total liabilities, as per books, . . . . .	\$12,992 25
Profit and loss balance, . . . . .	1,607 75
	\$14,600 00

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$6,232 03	
Income from sale of gas, . . . . .		\$6,441 29
Balance to profit and loss, . . . . .	209 26	
	\$6,441 29	\$6,441 29

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$1,347 00
Balance of gas manufacturing account, . . . . .		209 26
Fitting and fixture account, . . . . .		759 82
Interest paid, . . . . .	\$708 33	
Balance June 30, 1894, . . . . .	1,607 75	
	\$2,316 08	\$2,316 08

GLOUCESTER ELECTRIC COMPANY.

ASSETS.

Real estate, . . . . .	\$38,041 20
Steam plant, . . . . .	33,622 35
Electric plant, . . . . .	33,767 43
Electric lines, . . . . .	
Meters, . . . . .	
Transformers, . . . . .	26,027 82
Are lamps, . . . . .	
Patent rights, . . . . .	5,000 00
Due for electric light and power, . . . . .	5,844 65

Fuel on hand, . . . . .	\$45 00
Carbons on hand, . . . . .	27 00
Oil and waste on hand, . . . . .	7 00
Incandescent lamps on hand, . . . . .	867 68
Globes on hand, . . . . .	138 20
Horses, wagons and tools, . . . . .	370 44
Sundry accounts due the company, . . . . .	1,139 71
Office furniture, . . . . .	87 00
Cash on hand, . . . . .	1,674 54

Total assets, as per books of the company, . . . . . \$146,650 02

## LIABILITIES.

Capital stock, . . . . .	\$50,000 00
Bonds issued, . . . . .	50,000 00
Notes payable, . . . . .	28,600 00
Interest due but not paid, . . . . .	750 00
Amounts due from the company, not included above, . . . . .	4,103 14

Total liabilities, as per books of the company, . . . . . \$133,453 14

Profit and loss balance, . . . . . 13,196 88

\$146,650 02

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$19,830 40	
Income from sale of electric light and power, . . . . .		\$26,941 68
other sources, . . . . .		102 08
Balance to profit and loss, . . . . .	7,213 36	
	\$27,043 76	\$27,043 76

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$10,392 75
Balance of electric manufacturing account, . . . . .		7,213 36
Rents, . . . . .		170 31
Interest paid, . . . . .	\$4,579 54	
Balance June 30, 1894, . . . . .	13,196 88	
	\$17,776 42	\$17,776 42

## GLOUCESTER GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$40,000 00
Machinery and manufacturing appliances, . . . . .	
Street mains, . . . . .	45,000 00
Meters, . . . . .	
Due for gas, . . . . .	4,522 28
Gas coal on hand, . . . . .	1,096 16
Gas on hand, . . . . .	91 60
Tar on hand, . . . . .	225 00
Purifying materials on hand, . . . . .	50 00
Other materials on hand, . . . . .	2,407 61

Stoves on hand, . . . . .	\$125 00
Gas fixtures, fittings and tools on hand, . . . . .	585 00
Horses, wagons, etc. . . . .	350 00
Sundry accounts due the company, . . . . .	5,185 75
Cash on hand, . . . . .	1,318 44
Notes receivable, . . . . .	707 05
Loan account, . . . . .	1,074 21

Total assets, as per books of the company, . . . . . \$102,738 10

## LIABILITIES.

Capital stock, . . . . .	\$80,000 00
Notes payable, . . . . .	5,000 00

Total liabilities, as per books of the company, . . . . . \$85,000 00

Profit and loss balance, . . . . . 17,738 10

\$102,738 10

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$23,376 02	
Income from sale of gas, . . . . .		\$30,815 68
residuals, . . . . .		4,463 01
Balance to profit and loss, . . . . .	11,902 67	
	\$35,278 69	\$35,278 69

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$20,889 03
Balance of gas manufacturing account, . . . . .		11,902 67
Rents, . . . . .		2,648 62
Jobbing account, . . . . .		927 12
Other items of income, . . . . .		177 81
Interest paid, . . . . .	\$236 61	
Dividends declared, . . . . .	9,600 00	
Depreciation, . . . . .	8,820 54	
Balance June 30, 1894, . . . . .	17,738 10	
	\$36,445 25	\$36,445 25

## GREAT BARRINGTON ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$1,560 00
Steam plant, . . . . .	5,803 26
Electric plant, . . . . .	17,063 10
Electric lines, . . . . .	10,006 62
Meters, . . . . .	608 88
Transformers, . . . . .	205 00
Arc lamps, . . . . .	315 00
Due for electric light and power, . . . . .	2,133 73
Fuel on hand, . . . . .	20 00
Carbons on hand, . . . . .	48 50
Oil and waste on hand, . . . . .	23 00
Incandescent lamps on hand, . . . . .	115 40

Globes on hand, . . . . .	\$12 30
Other materials on hand, . . . . .	127 38
Electric fixtures on hand, . . . . .	460 41
Sundry accounts due the company, . . . . .	553 49
Office furniture, . . . . .	60 00
Cash on hand, . . . . .	458 05
Investments, . . . . .	1,155 06

Total assets, as per books of the company, . . . . . \$40,729 18

## LIABILITIES.

Capital stock, . . . . .	\$23,800 00
Bonds issued, . . . . .	15,000 00
Notes payable, . . . . .	500 00
Unpaid bills, . . . . .	1,177 24
Interest due but not paid, . . . . .	30 00

Total liabilities, as per books of the company, . . . . . \$40,507 24  
Profit and loss balance, . . . . . 221 94

\$40,729 18

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$6,376 38	
Income from sale of electric light and power, . . . . .		\$7,741 67
Balance to profit and loss, . . . . .	1,365 29	
	<u>\$7,741 67</u>	<u>\$7,741 67</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .	\$202 15	
Balance of electric manufacturing account, . . . . .		\$1,365 29
Interest paid, . . . . .	941 20	
Balance June 30, 1894, . . . . .	221 94	
	<u>\$1,365 29</u>	<u>\$1,365 29</u>

## GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

## ASSETS.

Real estate, . . . . .	\$4,000 00
Steam plant, . . . . .	10,030 07
Electric plant, . . . . .	28,071 46
Due for electric light and power, . . . . .	1,159 12
Fuel on hand, . . . . .	169 50
Carbons on hand, . . . . .	51 50
Oil and waste on hand, . . . . .	20 25
Incandescent lamps on hand, . . . . .	175 00
Other materials on hand, . . . . .	661 52
Construction account, . . . . .	984 57
Sundry accounts due the company, . . . . .	183 77
Cash on hand, . . . . .	686 60

Total assets, as per books of the company, . . . . . \$46,193 36

## LIABILITIES.

Capital stock, . . . . .	\$30,000 00
Bonds issued, . . . . .	10,000 00
Notes payable, . . . . .	200 00
Unpaid bills, . . . . .	413 82
Amounts due from the company, not included above, . . . . .	57 80

Total liabilities, as per books of the company, . . . . .	\$40,671 62
Profit and loss balance, . . . . .	5,621 74

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\$46,193 36

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$10,096 22	
Income from sale of electric light and power, . . . . .		\$12,705 68
other sources, . . . . .		12 76
Balance to profit and loss, . . . . .	2,622 22	
	<hr/> \$12,718 44	<hr/> \$12,718 44

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$3,444 58
Balance of electric manufacturing account, . . . . .		2,622 22
Interest paid, . . . . .	\$545 06	
Balance June 30, 1894, . . . . .	5,521 74	
	<hr/> \$6,066 80	<hr/> \$6,066 80

## GREENFIELD GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	}	\$44,608 47
Machinery and manufacturing appliances, . . . . .		
Street mains, . . . . .		4,516 12
Meters, . . . . .		1,722 66
Due for gas, . . . . .		1,012 25
Gas coal on hand, . . . . .		189 00
Tar on hand, . . . . .		210 00
Enrichers on hand, . . . . .		102 60
Purifying materials on hand, . . . . .		27 00
Other materials on hand, . . . . .		275 39
Stoves on hand, . . . . .		174 00
Sundry accounts due the company, . . . . .		227 12
Cash on hand, . . . . .		1,141 90

Total assets, as per books of the company, . . . . .	\$54,206 51
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## LIABILITIES.

Capital stock, . . . . .	\$50,000 00
Notes payable, . . . . .	1,000 00

Total liabilities, as per books of the company, . . . . .	\$51,000 00
Profit and loss balance, . . . . .	3,206 51

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\$54,206 51



## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$5,887 25	
Income from sale of gas, . . . . .		\$7,582 97
residuals, . . . . .		415 00
other sources, . . . . .		140 92
Balance to profit and loss, . . . . .	2,251 64	
	<u>\$8,138 89</u>	<u>\$8,138 89</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$2,747 14
Balance of gas manufacturing account, . . . . .		2,251 64
Other items of income, . . . . .		383 31
Interest paid, . . . . .	\$52 20	
Dividends declared, . . . . .	2,040 00	
Depreciation, . . . . .	83 38	
Balance June 30, 1894, . . . . .	3,206 51	
	<u>\$5,382 09</u>	<u>\$5,382 09</u>

## HAVERHILL ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$48,691 87
Steam plant, . . . . .	50,965 07
Electric plant, . . . . .	58,405 00
Lines, meters, lamps and globes, . . . . .	76,226 60
Due for electric light and power, . . . . .	6,638 64
Fuel on hand, . . . . .	2,998 05
Carbons on hand, . . . . .	244 00
Oil and waste on hand, . . . . .	20 33
Incandescent lamps on hand, . . . . .	32 00
Globes on hand, . . . . .	86 94
Other materials on hand, . . . . .	60 00
Horses, wagons, etc., . . . . .	250 00
Office furniture, . . . . .	125 00
Cash on hand, . . . . .	171 69
Total assets, as per books of the company, . . . . .	<u>\$244,715 19</u>

## LIABILITIES.

Capital stock, . . . . .	\$127,500 00
Bonds issued, . . . . .	80,000 00
Notes payable, . . . . .	12,054 40
Unpaid bills, . . . . .	677 07
Total liabilities, as per books of the company, . . . . .	<u>\$220,231 47</u>
Profit and loss balance, . . . . .	24,483 72
	<u>\$244,715 19</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$27,468 84	
Income from sale of electric light and power, . . . . .		\$38,137 07
Balance to profit and loss, . . . . .	10,668 23	
	<u>\$38,137 07</u>	<u>\$38,137 07</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$23,411 53
Balance of electric manufacturing account, . . . . .		10,668 23
Rents, . . . . .		57 67
Interest paid, . . . . .	\$5,511 84	
Dividends declared, . . . . .	3,825 00	
Other items, . . . . .	316 87	
Balance June 30, 1894, . . . . .	24,483 72	
	<u>\$34,137 43</u>	<u>\$34,137 43</u>

## HAVERHILL GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$25,033 71
Machinery and manufacturing appliances, . . . . .	119,015 87
Street mains, . . . . .	48,197 29
Meters, . . . . .	12,360 82
Due for gas, . . . . .	13,686 72
Gas coal on hand, . . . . .	350 00
Other coal on hand, . . . . .	162 60
Coke on hand, . . . . .	161 42
Tar on hand, . . . . .	227 50
Purifying materials on hand, . . . . .	600 00
Other materials on hand, . . . . .	665 48
Lungren lamps, . . . . .	2,320 86
Stoves on hand, . . . . .	779 13
Sundry accounts due the company, . . . . .	195 44
Cash on hand, . . . . .	5,905 91
Investments, . . . . .	21,646 29
Total assets, as per books of the company, . . . . .	<u>\$251,309 03</u>

## LIABILITIES.

Capital stock, . . . . .	\$75,000 00
Notes payable, . . . . .	27,500 00
Unpaid bills, . . . . .	715 13
Total liabilities, as per books of the company, . . . . .	<u>\$103,215 13</u>
Profit and loss balance, . . . . .	148,093 90
	<u>\$251,309 03</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$46,522 54	
Income from sale of gas, . . . . .		\$79,662 10
residuals, . . . . .		95 95
Balance to profit and loss, . . . . .	33,235 51	
	<u>\$79,758 05</u>	<u>\$79,758 05</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$131,929 77
Balance of gas manufacturing account, . . . . .		33,235 51
Rents, . . . . .		658 00
Interest paid, . . . . .	\$1,229 38	
Dividends declared, . . . . .	7,500 00	
Depreciation, . . . . .	9,000 00	
Balance June 30, 1894, . . . . .	148,093 90	
	<u>\$165,823 28</u>	<u>\$165,823 28</u>

HOLYOKE WATER POWER COMPANY.

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Inventory (electric), . . . . .	\$521 89	
Operating expenses, { gas, . . . . .	60,356 14	
{ electric, . . . . .	25,010 28	
Income from sale of gas, . . . . .		\$69,987 13
residuals, . . . . .		11,145 95
Inventory (gas), . . . . .		1,073 02
Income from sale of electric light and power, . . . . .		60,462 23
other sources (electric), . . . . .		455 63
Balance to profit and loss, { gas, . . . . .	21,849 96	
{ electric, . . . . .	35,385 69	
	<u>\$143,123 96</u>	<u>\$143,123 96</u>

HUDSON ELECTRIC LIGHT COMPANY.

ASSETS.

Steam plant, . . . . .	\$1,365 77
Electric plant, . . . . .	6,522 63
Electric lines, . . . . .	6,178 05
Meters, . . . . .	231 12
Arc lamps, . . . . .	1,926 00
Due for electric light and power, . . . . .	484 36
Cash on hand, . . . . .	736 26
Investments, . . . . .	5,875 00
Total assets, as per books of the company, . . . . .	<u>\$23,319 19</u>

LIABILITIES.

Capital stock, . . . . .	\$15,000 00
Notes payable, . . . . .	3,500 00
Total liabilities, as per books of the company, . . . . .	<u>\$18,500 00</u>
Profit and loss balance, . . . . .	4,819 19
	<u>\$23,319 19</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$2,972 54	
Income from sale of electric light and power, . . . . .		\$4,239 01
Balance to profit and loss, . . . . .	1,266 47	
	<u>\$4,239 01</u>	<u>\$4,239 01</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$3,734 85
Balance of electric manufacturing account, . . . . .		1,266 47
Oil lamps, . . . . .	\$520 00	
Other items of income, . . . . .		520 00
Interest paid, . . . . .	182 13	
Balance June 30, 1894, . . . . .	4,819 19	
	<u>\$5,521 32</u>	<u>\$5,521 32</u>

## HULL ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.	
Real estate, . . . . .	\$15,226 78
Steam plant, . . . . .	43,380 92
Electric plant, . . . . .	20,927 47
Electric lines, . . . . .	52,083 94
Meters, . . . . .	395 77
Transformers, . . . . .	4,481 81
Arc lamps, . . . . .	209 18
Due for electric light and power, . . . . .	2,129 93
Fuel on hand, . . . . .	97 50
Carbons on hand, . . . . .	7 50
Oil and waste on hand, . . . . .	33 00
Incandescent lamps on hand, . . . . .	137 90
Other materials on hand, . . . . .	762 59
Horses, wagons, etc., . . . . .	250 00
Sundry accounts due the company, . . . . .	2,368 26
Office furniture and tools, . . . . .	268 74
Total assets, as per books of the company, . . . . .	\$142,761 29
Profit and loss balance, . . . . .	2,527 75
	<u>\$145,289 04</u>
LIABILITIES.	
Capital stock, . . . . .	\$60,000 00
Bonds issued, . . . . .	60,000 00
Notes payable, . . . . .	5,600 92
Unpaid bills, . . . . .	17,888 12
Interest due but not paid, . . . . .	1,800 00
Total liabilities, as per books of the company, . . . . .	<u>\$145,289 04</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$10,390 01	
Income from sale of electric light and power, . . . . .		\$13,748 24
other sources, . . . . .		45 25
Balance to profit and loss, . . . . .	3,403 48	
	<u>\$13,793 49</u>	<u>\$13,793 49</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .	\$2,189 35	
Balance of electric manufacturing account, . . . . .		\$3,403 48
Jobbing account, . . . . .		345 33
Interest paid, . . . . .	4,087 21	
Balance June 30, 1894, . . . . .		2,527 75
	<u>\$6,276 56</u>	<u>\$6,276 56</u>

## HYDE PARK ELECTRIC LIGHT COMPANY.

ASSETS.	
Real estate, . . . . .	\$20,091 89
Steam plant, . . . . .	40,749 50
Electric plant, . . . . .	34,407 63
Electric lines, . . . . .	51,016 49

Meters, . . . . .	\$3,178 56
Transformers, . . . . .	15,898 18
Arc lamps, . . . . .	12,800 00
Patent rights, . . . . .	20,250 50
Due for electric light and power, . . . . .	4,134 37
Fuel on hand, . . . . .	1,557 01
Carbons on hand, . . . . .	100 00
Oil and waste on hand, . . . . .	28 90
Incandescent lamps on hand, . . . . .	784 75
Globes on hand, . . . . .	42 10
Other materials on hand, . . . . .	39 63
Horses, wagons, etc., . . . . .	195 00
Office furniture, . . . . .	60 30
Cash on hand, . . . . .	426 65
Bonds used as collateral, . . . . .	15,000 00
Advance payments of insurance and interest, . . . . .	323 44

Total assets, as per books of the company, . . . . . \$221,087 90

## LIABILITIES.

Capital stock, . . . . .	\$100,000 00
Bonds issued, . . . . .	75,000 00
Notes payable, . . . . .	33,718 68
Unpaid bills, . . . . .	5,442 52

Total liabilities, as per books of the company, . . . . . \$214,161 20  
Profit and loss balance, . . . . . 6,926 70

\$221,087 90

## MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, . . . . .	\$16,048 65	
Income from sale of electric light and power, . . . . .		\$22,574 70
other sources, . . . . .		124 00
Balance to profit and loss, . . . . .	6,650 05	
	\$22,698 70	\$22,698 70

## PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1893, . . . . .		\$7,114 23
Balance of electric manufacturing account, . . . . .		6,650 05
Other items of income, . . . . .		610 24
Interest paid, . . . . .	\$4,130 54	
Dividends declared, . . . . .	2,500 00	
Other items, . . . . .	817 28	
Balance June 30, 1894, . . . . .	6,926 70	
	\$14,374 52	\$14,374 52

## IPSWICH GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$3,700 00
Machinery and manufacturing appliances, . . . . .	2,000 00
Street mains, . . . . .	5,100 00
Meters, . . . . .	1,800 00

Due for gas, . . . . .	\$156 90
Gas coal on hand, . . . . .	23 00
Oil on hand, . . . . .	50 00
Cash on hand, . . . . .	1,044 89

Total assets, as per books of the company, . . . . .	\$13,874 79
Profit and loss balance, . . . . .	10,829 88

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\$24,704 67

## LIABILITIES.

Capital stock, . . . . .	\$16,000 00
Bonds issued, . . . . .	8,000 00
Notes payable, . . . . .	400 00
Unpaid bills, . . . . .	304 67

Total liabilities, as per books of the company, . . . . .	\$24,704 67
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## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$3,168 99	
Income from sale of gas, . . . . .		\$4,405 70
Balance to profit and loss, . . . . .	1,236 71	
	<hr/> \$4,405 70	<hr/> \$4,405 70

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance, June 30, 1893, . . . . .	\$11,541 80	
Balance of gas manufacturing account, . . . . .		\$1,236 71
Interest paid, . . . . .	524 79	
Balance June 30, 1894, . . . . .		10,829 88
	<hr/> \$12,066 59	<hr/> \$12,066 59

## JAMAICA PLAIN GAS COMPANY.

## ASSETS.

Real estate, . . . . .	\$118,000 00
Machinery and manufacturing appliances, . . . . .	99,728 72
Street mains, . . . . .	110,327 84
Meters, . . . . .	3,659 71
Due for gas, . . . . .	10,612 96
Gas coal on hand, . . . . .	2,741 02
Coke on hand, . . . . .	12 00
Tar on hand, . . . . .	351 00
Enrichers on hand, . . . . .	284 72
Purifying materials on hand, . . . . .	8 88
Other materials on hand, . . . . .	2,702 56
Stoves on hand, . . . . .	76 85
Horses, wagons, etc., . . . . .	667 00
Sundry accounts due the company, . . . . .	1,920 90
Office furniture, . . . . .	750 00
Cash on hand, . . . . .	13,065 93
Gas works extension and improvement, . . . . .	46,222 28

Total assets, as per books of the company, . . . . .	\$411,132 37
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## LIABILITIES.

Capital stock, . . . . .	\$250,000 00
Notes payable, . . . . .	70,000 00
Unpaid bills, . . . . .	1,026 99
Deposits, . . . . .	1,052 40
Premium account, . . . . .	17,775 00
Total liabilities, as per books of the company, . . . . .	\$339,854 39
Profit and loss balance, . . . . .	71,277 98
	<u>\$411,132 37</u>

## MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, . . . . .	\$67,055 68	
Income from sale of gas, . . . . .		\$83,954 59
residuals, . . . . .		12,588 38
Balance to profit and loss, . . . . .	29,487 29	
	<u>\$96,542 97</u>	<u>\$96,542 97</u>

## PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1893, . . . . .		\$69,364 26
Balance of gas manufacturing account, . . . . .		29,487 29
Rents, . . . . .		110 00
Jobbing account, . . . . .		59 76
Interest paid, . . . . .	\$2,682 35	
Dividends declared, . . . . .	25,000 00	
Other items, . . . . .	60 98	
Balance June 30, 1894, . . . . .	71,277 98	
	<u>\$99,021 31</u>	<u>\$99,021 31</u>

## LAWRENCE GAS COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$170,000 00
Machinery and manufacturing appliances (gas), . . . . .	169,891 59
Street mains (gas), . . . . .	149,083 00
Meters (gas), . . . . .	30,555 12
Due for gas, . . . . .	7,292 17
Water gas fuel on hand, . . . . .	2,638 48
Gas coal on hand, . . . . .	2,924 81
Coke on hand, . . . . .	324 45
Tar on hand, . . . . .	896 75
Enrichers on hand, . . . . .	1,315 51
Purifying materials on hand, . . . . .	1,139 90
Other gas supplies on hand, . . . . .	7,080 42
Stoves on hand, . . . . .	1,426 73
Gas fixtures on hand, . . . . .	113 52
Real estate (electric), . . . . .	24,048 81
Steam plant (electric), . . . . .	58,000 00
Electric plant, . . . . .	57,000 00
Electric lines, . . . . .	81,707 99
Meters (electric), . . . . .	7,389 09
Arc lamps, . . . . .	16,628 00
Due for electric light and power, . . . . .	7,997 92
Fuel on hand (electric), . . . . .	1,246 69

Carbons on hand, . . . . .	\$270 11
Oil and waste on hand, . . . . .	38 49
Incandescent lamps on hand, . . . . .	1,192 89
Globes on hand, . . . . .	57 42
Other electric materials on hand, . . . . .	2,414 08
Motors on hand, . . . . .	3,558 84
Aqua ammonia, . . . . .	2,098 82
Sundry accounts due the company, . . . . .	6,314 24
Cash on hand, . . . . .	8,375 20
Insurance, . . . . .	900 00
Investments, . . . . .	9,825 40
<b>Total assets, as per books of the company, . . . . .</b>	<b>\$833,746 14</b>

## LIABILITIES.

Capital stock, . . . . .	\$590,000 00
Bonds issued, . . . . .	125,000 00
Notes payable, . . . . .	33,000 00
Unpaid bills, . . . . .	278 45
Deposits, . . . . .	51 00
<b>Total liabilities, as per books of the company, . . . . .</b>	<b>\$748,329 45</b>
Profit and loss balance, . . . . .	85,416 69
	<b>\$833,746 14</b>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$79,783 46	
{ electric, . . . . .	53,017 32	
Income from sale of gas, . . . . .		\$89,212 33
residuals, . . . . .		16,062 13
other sources (gas), . . . . .		187 85
sale of electric light and power, . . . . .		65,806 70
other sources (electric), . . . . .		2,698 96
Balance to profit and loss, { gas, . . . . .	25,678 85	
{ electric, . . . . .	15,488 34	
	<b>\$173,967 97</b>	<b>\$173,967 97</b>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$85,894 60
Balance to gas manufacturing account, . . . . .		25,678 85
Balance of electric manufacturing account, . . . . .		15,488 34
Jobbing account, . . . . .		1,219 38
Rents, . . . . .		1,314 94
Premium on new stock, . . . . .		16,600 00
Other items of income, . . . . .		593 74
Interest paid, . . . . .	\$7,667 08	
Dividends declared, . . . . .	38,350 00	
Depreciation, . . . . .	15,210 70	
Other items, . . . . .	145 38	
Balance June 30, 1894, . . . . .	85,416 69	
	<b>\$146,789 85</b>	<b>\$146,789 85</b>

## LEE ELECTRIC COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$1,718 88
Machinery and manufacturing appliances (gas), . . . . .	2,000 00
Street mains (gas), . . . . .	4,121 19



Meters (gas), . . . . .	\$685 85
Due for gas, . . . . .	2 93
Real estate (electric), . . . . .	7,323 47
Steam plant (electric), . . . . .	11,946 33
Electric plant, . . . . .	16,011 14
Electric lines, . . . . .	22,674 09
Meters (electric), . . . . .	810 91
Transformers, . . . . .	1,959 44
Arc lamps, . . . . .	799 00
Water, . . . . .	2,122 87
Due for electric light and power, . . . . .	1,107 37
Fuel on hand (electric), . . . . .	100 00
Oil and waste on hand, . . . . .	29 20
Incandescent lamps on hand, . . . . .	120 40
Other materials on hand, . . . . .	190 90
Horses, wagons, etc., . . . . .	195 35
Sundry accounts due the company, . . . . .	73 71
Office furniture, . . . . .	15 75
Cash on hand, . . . . .	33 86
Insurance, . . . . .	79 60
<b>Total assets, as per books of the company, . . . . .</b>	<b>\$74,022 24</b>
Profit and loss balance, . . . . .	6,181 20
	<b>\$80,203 44</b>

## LIABILITIES.

Capital stock, . . . . .	\$20,000 00
Bonds issued, . . . . .	15,000 00
Notes payable, . . . . .	2,082 52
Unpaid bills, . . . . .	41,110 92
Interest due but not paid, . . . . .	2,010 00
<b>Total liabilities, as per books of the company, . . . . .</b>	<b>\$80,203 44</b>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (electric), . . . . .	\$5,541 93	
Income from sale of electric light and power, . . . . .		\$5,480 84
Balance to profit and loss (electric), . . . . .		61 09
	<b>\$5,541 93</b>	<b>\$5,541 93</b>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .	\$5,003 91	
Balance of electric manufacturing account, . . . . .	61 09	
Rents, . . . . .		\$83 80
Interest paid, . . . . .	900 00	
Other items, . . . . .	300 00	
Balance June 30, 1894, . . . . .		6,181 20
	<b>\$6,265 00</b>	<b>\$6,265 00</b>

## LEICESTER ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$8,525 62
Steam plant, . . . . .	13,321 44
Electric plant, . . . . .	6,134 23
Electric lines, . . . . .	13,765 80

Meters, . . . . .	\$384 68
Transformers, . . . . .	2,911 55
Water power, . . . . .	2,804 25
Due for electric light and power, . . . . .	1,502 76
Fuel on hand, . . . . .	52 48
Oil and waste on hand, . . . . .	30 01
Incandescent lamps on hand, . . . . .	164 70
Other materials on hand, . . . . .	56 03
Wiring supplies, . . . . .	27 48
Tools on hand, . . . . .	187 64
Sundry accounts due the company, . . . . .	70 15
Cash on hand, . . . . .	1,863 75
Advance insurance and interest, . . . . .	193 18
<b>Total assets, as per books of the company, . . . . .</b>	<b>\$51,995 75</b>
Profit and loss balance, . . . . .	208 11
	<b>\$52,203 86</b>

## LIABILITIES.

Capital stock, . . . . .	\$25,000 00
Bonds issued, . . . . .	20,000 00
Notes payable, . . . . .	1,449 63
Unpaid bills, . . . . .	3,712 58
Interest due but not paid, . . . . .	2,041 67
<b>Total liabilities, as per books of the company, . . . . .</b>	<b>\$52,203 86</b>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$4,682 65	
Income from sale of electric light and power, . . . . .		\$5,254 51
Balance to profit and loss, . . . . .	571 86	
	<b>\$5,254 51</b>	<b>\$5,254 51</b>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .	\$365 22	
Balance of electric manufacturing account, . . . . .		\$571 86
Other items of income, . . . . .		653 07
Interest paid, . . . . .	1,056 47	
Other items, . . . . .	11 35	
Balance June 30, 1894, . . . . .		208 11
	<b>\$1,433 04</b>	<b>\$1,433 04</b>

## LEOMINSTER ELECTRIC LIGHT AND POWER COMPANY.

## ASSETS.

Real estate, . . . . .	\$11,707 34
Steam plant, . . . . .	28,299 43
Electric plant, . . . . .	21,418 16
Electric lines, . . . . .	40,162 22
Meters, . . . . .	3,635 78
Transformers, . . . . .	9,643 07
Arc lamps, . . . . .	9,733 16

lx                      GAS AND ELECTRIC LIGHT.                      [Jan.

Franchise, . . . . .	\$10,000 00
Due for electric light and power, . . . . .	4,338 73
Fuel on hand, . . . . .	114 40
Carbons on hand, . . . . .	14 50
Oil and waste on hand, . . . . .	19 02
Incandescent lamps on hand, . . . . .	45 75
Globes on hand, . . . . .	31 66
Other materials on hand, . . . . .	113 48
Tools on hand, . . . . .	101 93
Horses, wagons, etc., . . . . .	288 20
Sundry accounts due the company, . . . . .	113 38
Office furniture, . . . . .	142 27
Cash on hand, . . . . .	262 71
Advance insurance and interest, . . . . .	535 68
<b>Total assets, as per books of the company, . . . . .</b>	<b>\$140,720 87</b>

LIABILITIES.

Capital stock, . . . . .	\$50,000 00
Notes payable, . . . . .	87,426 05
Unpaid bills, . . . . .	1,797 83
<b>Total liabilities, as per books of the company, . . . . .</b>	<b>\$139,223 88</b>
Profit and loss balance, . . . . .	1,496 99
	<b>\$140,720 87</b>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$17,887 59	
Income from sale of electric light and power, . . . . .		\$22,989 34
other sources, . . . . .		100 64
Balance to profit and loss, . . . . .	5,202 39	
	<b>\$23,089 98</b>	<b>\$23,089 98</b>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .	\$2,340 69	
Balance of electric manufacturing account, . . . . .		\$5,202 39
Wiring account, . . . . .	84 91	
Other items of income, . . . . .		3,381 74
Interest paid, . . . . .	3,944 00	
Other items, . . . . .	717 54	
Balance June 30, 1894, . . . . .	1,496 99	
	<b>\$8,584 13</b>	<b>\$8,584 13</b>

LEOMINSTER GAS LIGHT COMPANY.

ASSETS.

Real estate, . . . . .	\$13,000 00
Machinery and manufacturing appliances, . . . . .	14,962 97
Street mains, . . . . .	20,000 00
Meters, . . . . .	2,037 03
Due for gas, . . . . .	1,089 78
Gas coal on hand, . . . . .	208 60
Enrichers on hand, . . . . .	177 82
Sundry accounts due the company, . . . . .	40 40
Cash on hand, . . . . .	2,000 69
Notes receivable, . . . . .	1,200 00
<b>Total assets, as per books of the company, . . . . .</b>	<b>\$54,717 29</b>

## LIABILITIES.

Capital stock, . . . . .	\$50,000 00
Total liabilities, as per books of the company, . . . . .	\$50,000 00
Profit and loss balance, . . . . .	4,717 29
	<u>\$54,717 29</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$4,255 33	
Income from sale of gas, . . . . .		\$6,232 21
other sources, . . . . .		40 40
Balance to profit and loss, . . . . .	2,017 28	
	<u>\$6,272 61</u>	<u>\$6,272 61</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$4,666 78
Balance of gas manufacturing account, . . . . .		2,017 28
Interest received, . . . . .		48 00
Rents, . . . . .		93 83
Dividends declared, . . . . .	\$2,000 00	
Other items, . . . . .	108 60	
Balance June 30, 1894, . . . . .	4,717 29	
	<u>\$6,825 89</u>	<u>\$6,825 89</u>

## LEXINGTON GAS LIGHT COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$1,514 95
Machinery and manufacturing appliances (gas), . . . . .	21,523 73
Street mains (gas), . . . . .	7,574 67
Meters (gas), . . . . .	855 86
Due for gas, . . . . .	436 09
Gas coal on hand, . . . . .	20 00
Tar on hand, . . . . .	7 50
Enrichers on hand, . . . . .	15 00
Real estate (electric), . . . . .	4,101 41
Steam plant (electric), . . . . .	6,730 14
Electric plant, . . . . .	11,692 63
Electric lines, . . . . .	8,272 69
Meters (electric), . . . . .	865 25
Transformers, . . . . .	1,628 95
Arc and incandescent lamps, . . . . .	410 45
Wiring, . . . . .	350 00
Due for electric light and power, . . . . .	812 18
Fuel on hand (electric), . . . . .	100 00
Carbons on hand, . . . . .	17 00
Oil and waste on hand, . . . . .	14 00
Incandescent lamps on hand, . . . . .	581 01
Other materials on hand, . . . . .	1,680 67
Sundry accounts due the company, . . . . .	80 06
Cash on hand, . . . . .	217 99
New construction, . . . . .	2,492 10
Advance insurance and interest, . . . . .	150 00
Total assets, as per books of the company, . . . . .	<u>\$72,144 23</u>

## LIABILITIES.

Capital stock, . . . . .	\$30,000 00
Notes payable, . . . . .	27,595 68
Unpaid bills, . . . . .	1,399 68
Depreciation fund, . . . . .	300 00
Total liabilities, as per books of the company, . . . . .	\$59,295 34
Profit and loss balance, . . . . .	12,848 89
	<u>\$72,144 23</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$2,008 98	
{ electric, . . . . .	4,398 71	
Income from sale of gas, . . . . .		\$2,783 75
other sources (gas), . . . . .		27 00
sale of electric light and power, . . . . .		6,438 76
Balance to profit and loss, { gas, . . . . .	801 77	
{ electric, . . . . .	2,040 05	
	<u>\$9,249 51</u>	<u>\$9,249 51</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$12,642 99
Balance of gas manufacturing account, . . . . .		801 77
Balance of electric manufacturing account, . . . . .		2,040 05
Interest paid, . . . . .	\$2,135 92	
Dividends declared, . . . . .	200 00	
Depreciation, . . . . .	300 00	
Balance June 30, 1894, . . . . .	12,848 89	
	<u>\$15,484 81</u>	<u>\$15,484 81</u>

## LOWELL ELECTRIC LIGHT CORPORATION.

## ASSETS.

Real estate, . . . . .	\$27,239 75
Steam plant, . . . . .	98,051 21
Electric plant, . . . . .	119,640 26
Electric lines, . . . . .	240,626 33
Meters, . . . . .	177 00
Inside wiring, . . . . .	7,520 91
Due for electric light and power, . . . . .	10,154 30
Fuel on hand, . . . . .	2,853 00
Carbons on hand, . . . . .	1,574 45
Oil and waste on hand, . . . . .	118 50
Incandescent lamps on hand, . . . . .	121 88
Globes on hand, . . . . .	173 60
Other materials on hand, . . . . .	1,734 82
Horses, wagons, etc., . . . . .	580 00
Sundry accounts due the company, . . . . .	335 49
Office furniture, . . . . .	180 00
Cash on hand, . . . . .	1,698 76

Total assets, as per books of the company, . . . . . \$512,780 26

## LIABILITIES.

Capital stock, . . . . .	\$300,000 00
Bonds issued, . . . . .	9,000 00.
Notes payable, . . . . .	156,973 48
Unpaid bills, . . . . .	13,784 51
Total liabilities, as per books of the company, . . . . .	\$479,757 99
Profit and loss balance, . . . . .	33,022 27
	<u>\$512,780 26</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$73,080 72	
Income from sale of electric light and power, . . . . .		\$118,574 88
other sources, . . . . .		23 25
Balance to profit and loss, . . . . .	45,517 41	
	<u>\$118,598 13</u>	<u>\$118,598 13</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$24,694 45
Balance of electric manufacturing account, . . . . .		45,517 41
Interest received, . . . . .		79 92
Jobbing account, . . . . .		775 80
Interest paid, . . . . .	\$8,911 63	
Dividends declared, . . . . .	21,027 50	
Depreciation, . . . . .	3,823 25	
Other items, . . . . .	4,282 93	
Balance June 30, 1894, . . . . .	33,022 27	
	<u>\$71,067 58</u>	<u>\$71,067 58</u>

## LOWELL GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	}		
Machinery and manufacturing appliances, . . . . .			
Street mains, . . . . .			
Meters, . . . . .			
Due for gas, . . . . .			2,657 65
Gas coal on hand, . . . . .			4,047 20
Coke on hand, . . . . .			104 00
Tar on hand, . . . . .			1,650 00
Enrichers on hand, . . . . .			3,825 57
Purifying materials on hand, . . . . .			70 00
Stoves on hand, . . . . .			13,000 00
Cash on hand, . . . . .			5,181 22
Investments, . . . . .			168,672 93
Total assets, as per books of the company, . . . . .			<u>\$624,208 57</u>

## LIABILITIES.

Capital stock, . . . . .	\$500,000 00
Notes payable, . . . . .	13,000 00
Total liabilities, as per books of the company, . . . . .	<u>\$513,000 00</u>
Profit and loss balance, . . . . .	111,208 57
	<u>\$624,208 57</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$225,385 42	
Income from sale of gas, . . . . .		\$257,685 26
residuals, . . . . .		52,890 94
Balance to profit and loss, . . . . .	85,190 78	
	<u>\$310,576 20</u>	<u>\$310,576 20</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$83,883 57
Balance of gas manufacturing account, . . . . .		85,190 78
Rents, . . . . .		5,250 97
Interest paid, . . . . .	\$2,329 04	
Dividends declared, . . . . .	60,000 00	
Other items, . . . . .	787 71	
Balance June 30, 1894, . . . . .	111,208 57	
	<u>\$174,325 32</u>	<u>\$174,325 32</u>

## LYNN GAS AND ELECTRIC COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$189,868 40
Machinery and manufacturing appliances (gas), . . . . .	
Street mains (gas), . . . . .	130,854 12
Meters (gas), . . . . .	
Due for gas, . . . . .	18,955 31
Gas coal on hand, . . . . .	1,430 82
Coke on hand, . . . . .	350 00
Tar on hand, . . . . .	1,200 00
Purifying materials on hand, . . . . .	242 00
Other gas materials on hand, . . . . .	4,108 38
Stoves on hand, . . . . .	2,533 89
Real estate (electric), . . . . .	99,540 43
Steam plant (electric), . . . . .	68,047 53
Electric plant, . . . . .	43,895 70
Electric lines, . . . . .	
Meters (electric), . . . . .	
Transformers, . . . . .	118,119 99
Arc lamps, . . . . .	
Patent rights, . . . . .	15,000 00
Due for electric light and power, . . . . .	11,695 19
Fuel on hand (electric), . . . . .	371 55
Carbons on hand, . . . . .	405 00
Oil and waste on hand, . . . . .	24 00
Incandescent lamps on hand, . . . . .	1,261 30
Globes on hand, . . . . .	33 00
Sundry accounts due the company, . . . . .	940 25
Cash on hand, . . . . .	2,231 42
Total assets, as per books of the company, . . . . .	<u>\$711,108 28</u>

## LIABILITIES.

Capital stock, . . . . .	\$400,000 00
Notes payable, . . . . .	168,800 00

Unpaid bills, . . . . .	\$6,097 59
Deposits, . . . . .	407 64
Reserved fund, . . . . .	2,252 05
Depreciation fund, . . . . .	10,000 00

Total liabilities, as per books of the company, . . . . .	\$587,557 28
Profit and loss balance, . . . . .	123,551 00

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\$711,108 28

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$92,583 84	
{ electric, . . . . .	70,194 80	
Income from sale of gas, . . . . .		\$116,043 97
residuals, . . . . .		13,154 56
sale of electric light and power, . . . . .		119,422 97
Balance to profit and loss, { gas, . . . . .	36,614 69	
{ electric, . . . . .	49,228 17	
	<hr/>	<hr/>
	\$248,621 50	\$248,621 50

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$103,218 66
Balance of gas manufacturing account, . . . . .		36,614 69
Balance of electric manufacturing account, . . . . .		49,228 17
Rents, . . . . .		654 01
Premium on new stock, . . . . .		15,778 85
Interest paid, . . . . .	\$8,743 38	
Dividends declared, . . . . .	31,200 00	
Depreciation, . . . . .	42,000 00	
Balance June 30, 1894, . . . . .	123,551 00	
	<hr/>	<hr/>
	\$205,494 38	\$205,494 38

## MALDEN ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$27,527 14
Steam plant, . . . . .	45,430 19
Electric plant, . . . . .	68,539 56
Electric lines, . . . . .	174,919 05
Meters, . . . . .	10,716 00
Transformers, . . . . .	12,993 00
Arc lamps, . . . . .	9,735 90
Patent rights, . . . . .	35,000 00
Due for electric light and power, . . . . .	11,633 81
Fuel on hand, . . . . .	1,199 37
Carbons on hand, . . . . .	268 70
Oil and waste on hand, . . . . .	52 58
Incandescent lamps on hand, . . . . .	333 25
Globes on hand, . . . . .	22 94
Other materials on hand, . . . . .	2,666 53
Horses, wagons, etc., . . . . .	1,666 76
Sundry accounts due the company, . . . . .	5,405 28
Office furniture, . . . . .	640 00
Cash on hand, . . . . .	2,558 88

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Total assets, as per books of the company, . . . . . \$411,308 94



## LIABILITIES.

Capital stock, . . . . .	\$155,100 00
Bonds issued, . . . . .	100,000 00
Notes payable, . . . . .	123,978 68
Unpaid bills, . . . . .	5,386 60
Total liabilities, as per books of the company, . . . . .	\$384,465 28
Profit and loss balance, . . . . .	26,843 68
	<u>\$311,308 94</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$49,658 42	
Income from sale of electric light and power, . . . . .		\$85,723 32
Balance to profit and loss, . . . . .	36,064 90	
	<u>\$85,723 32</u>	<u>\$85,723 32</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$34,559 23
Balance of electric manufacturing account, . . . . .		36,064 90
Wiring account, . . . . .		198 75
Lamp sales, insurance, dividends, etc., . . . . .		620 80
Interest paid, . . . . .	\$12,600 00	
Dividends declared, . . . . .	12,000 00	
Depreciation, . . . . .	20,000 00	
Balance June 30, 1894, . . . . .	26,843 68	
	<u>\$71,443 68</u>	<u>\$71,443 68</u>

## MALDEN AND MELROSE GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$37,065 98
Machinery and manufacturing appliances, . . . . .	74,571 97
Street mains, . . . . .	125,280 22
Meters, . . . . .	11,200 00
Due for gas, . . . . .	13,211 44
Gas coal on hand, . . . . .	901 87
Coke on hand, . . . . .	90 00
Tar on hand, . . . . .	115 50
Enrichers on hand, . . . . .	24 00
Purifying materials on hand, . . . . .	75 00
Other materials on hand, . . . . .	476 00
Stoves on hand, . . . . .	145 60
Gas fixtures on hand, . . . . .	850 00
Sundry accounts due the company, . . . . .	2,561 41
Cash on hand, . . . . .	2,093 26
Total assets, as per books of the company, . . . . .	<u>\$263,662 25</u>

## LIABILITIES.

Capital stock, . . . . .	\$220,000 00
Notes payable, . . . . .	25,500 00
Deposits, . . . . .	305 00
Unpaid dividends, . . . . .	1,125 50
Premium account, . . . . .	12,625 00
Total liabilities, as per books of the company, . . . . .	<u>\$259,555 50</u>
Profit and loss balance, . . . . .	9,106 75
	<u>\$268,662 25</u>

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses, . . . . .		\$58,112 25	
Income from sale of gas, . . . . .			\$69,659 24
residuals, . . . . .			9,121 73
other sources, . . . . .			9 75
Balance to profit and loss, . . . . .		20,678 47	
		<u>\$78,790 72</u>	<u>\$78,790 72</u>
PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1893, . . . . .			\$69,503 93
Balance of gas manufacturing account, . . . . .			20,678 47
Jobbing account, . . . . .			122 77
Interest paid, . . . . .	\$1,697 72		
Dividends declared, . . . . .	13,200 00		
Depreciation, . . . . .	66,300 70		
Balance June 30, 1894, . . . . .	9,106 75		
	<u>\$90,305 17</u>		<u>\$90,305 17</u>

## MANUFACTURERS' GAS LIGHT COMPANY (FALL RIVER).

ASSETS.		
Real estate, . . . . .		\$3,000 00
Machinery and manufacturing appliances, . . . . .	}	
Street mains, . . . . .		
Meters, . . . . .		46,804 99
Due for gas, . . . . .		
Coke on hand, . . . . .		30 00
Purifying materials on hand, . . . . .		240 00
Sundry accounts due the company, . . . . .		712 36
Cash on hand, . . . . .		3,201 98
Notes receivable, . . . . .		5,000 00
Total assets, as per books of the company, . . . . .		<u>\$58,989 31</u>
LIABILITIES.		
Capital stock, . . . . .		\$50,000 00
Total liabilities, as per books of the company, . . . . .		<u>\$50,000 00</u>
Profit and loss balance, . . . . .		8,989 31
		<u>\$58,989 31</u>

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses, . . . . .		\$17,029 32	
Income from sale of gas, . . . . .			\$19,058 99
residuals, . . . . .			3,209 70
Balance to profit and loss, . . . . .		5,239 37	
		<u>\$22,268 69</u>	<u>\$22,268 69</u>
PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1893, . . . . .			\$8,612 44
Balance of gas manufacturing account, . . . . .			5,239 37
Interest received, . . . . .			137 50
Dividends declared, . . . . .	\$5,000 00		
Balance June 30, 1894, . . . . .	8,989 31		
	<u>\$13,989 31</u>		<u>\$13,989 31</u>

## MARBLEHEAD GAS AND ELECTRIC COMPANY.

ASSETS.	
Real estate, . . . . .	\$3,946 94
Machinery and manufacturing appliances, . . . . .	13,806 39
Street mains, . . . . .	21,000 00
Meters, . . . . .	1,757 73
Due for gas, . . . . .	1,086 80
Gas coal on hand, . . . . .	52 10
Coke on hand, . . . . .	18 00
Tar on hand, . . . . .	225 00
Stoves on hand, . . . . .	25 00
Gas fixtures on hand, . . . . .	5 00
Office furniture, . . . . .	50 00
Cash on hand, . . . . .	1,315 25
Notes receivable, . . . . .	712 56
Investments, . . . . .	100 00
Total assets, as per books of the company, . . . . .	\$44,100 77
Profit and loss balance, . . . . .	2,899 23
	<u>\$47,000 00</u>
LIABILITIES.	
Capital stock, . . . . .	\$40,000 00
Bonds issued, . . . . .	7,000 00
Total liabilities, as per books of the company, . . . . .	<u>\$47,000 00</u>

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses, . . . . .		\$7,733 92	
Income from sale of gas, . . . . .			\$9,163 98
residuals, . . . . .			557 65
other sources (gas), . . . . .			394 05
Balance to profit and loss, . . . . .		2,381 76	
		<u>\$10,115 68</u>	<u>\$10,115 68</u>
PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1893, . . . . .		\$4,462 96	
Balance of gas manufacturing account, . . . . .			\$2,381 76
Other items of income, . . . . .			15 54
Dividends declared, . . . . .		400 00	
Interest paid, . . . . .		433 57	
Balance June 30, 1894, . . . . .			2,899 23
		<u>\$5,296 53</u>	<u>\$5,296 53</u>

## MARLBOROUGH ELECTRIC COMPANY.

ASSETS.	
Real estate, . . . . .	\$23,257 41
Steam plant, . . . . .	23,487 99
Electric plant, . . . . .	32,132 01
Electric lines, . . . . .	30,336 40
Meters, . . . . .	
Transformers, . . . . .	
Arc lamps, . . . . .	

Due for electric light and power, . . . . .	\$673 08
Fuel on hand, . . . . .	195 97
Carbons on hand, . . . . .	437 65
Oil and waste on hand, . . . . .	27 72
Incandescent lamps on hand, . . . . .	100 07
Globes on hand, . . . . .	27 22
Bricks on hand, . . . . .	176 37
Sundry accounts due the company, . . . . .	206 44
Cash on hand, . . . . .	493 11
Total assets, as per books of the company, . . . . .	<u>\$111,551 44</u>

## LIABILITIES.

Capital stock, . . . . .	\$30,000 00
Bonds issued, . . . . .	36,500 00
Notes payable, . . . . .	33,500 00
Unpaid bills, . . . . .	2,292 21
Total liabilities, as per books of the company, . . . . .	<u>\$102,292 21</u>
Profit and loss balance, . . . . .	9,259 23

\$111,551 44

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$17,008 83	
Income from sale of electric light and power, . . . . .		\$20,442 03
Balance to profit and loss, . . . . .	3,433 20	
	<u>\$20,442 03</u>	<u>\$20,442 03</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$9,288 77
Balance of electric manufacturing account, . . . . .		3,433 20
Interest received, . . . . .		49 33
Other items of income, . . . . .		227 52
Interest paid, . . . . .	\$3,739 59	
Balance June 30, 1894, . . . . .	9,259 23	
	<u>\$12,998 82</u>	<u>\$12,998 82</u>

## MARLBOROUGH GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$24,389 61
Machinery and manufacturing appliances, . . . . .	56,408 62
Street mains, . . . . .	12,181 08
Meters, . . . . .	1,548 14
Due for gas, . . . . .	2,256 28
Gas coal on hand, . . . . .	411 88
Coke on hand, . . . . .	80 00
Tar on hand, . . . . .	252 00
Enrichers on hand, . . . . .	12 00
Purifying materials on hand, . . . . .	55 88
Other materials on hand, . . . . .	456 33
Stoves and fixtures on hand, . . . . .	1,183 66
Pipe and fittings, . . . . .	1,955 50
Charcoal, . . . . .	103 69
Horses, wagons, etc., . . . . .	45 00
Sundry accounts due the company, . . . . .	5,508 08
Cash on hand, . . . . .	3,239 00

Total assets, as per books of the company, . . . . . \$110,086 75

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## GAS AND ELECTRIC LIGHT.

[Jan.

## LIABILITIES.

Capital stock, . . . . .	\$50,000 00
Notes payable, . . . . .	20,200 00
Unpaid bills, . . . . .	3,549 15

Total liabilities, as per books of the company, . . . . .	\$73,749 15
Profit and loss balance, . . . . .	36,337 60

\$110,086 75

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$8,280 91	
Income from sale of gas, . . . . .		\$10,033 04
residuals, . . . . .		1,239 08
other sources, . . . . .		4 04
Balance to profit and loss, . . . . .	2,995 25	
	\$11,276 16	\$11,276 16

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$30,290 38
Balance of gas manufacturing account, . . . . .		2,995 25
Other items of income, . . . . .		3,051 97
Balance June 30, 1894, . . . . .	36,337 60	
	\$36,337 60	\$36,337 60

## MIDDLEBOROUGH GAS AND ELECTRIC COMPANY.

(From Balance Sheet of Oct. 31, 1893.)

## ASSETS.

Real estate (gas), . . . . .	\$11,058 24
Machinery and manufacturing appliances (gas), . . . . .	14,751 37
Street mains (gas), . . . . .	8,080 68
Meters (gas), . . . . .	3,259 26
Due for gas, . . . . .	642 95
Gas coal on hand, . . . . .	106 60
Naphtha on hand, . . . . .	31 50
Other gas materials on hand, . . . . .	12 55
Stoves on hand, . . . . .	38 45
Real estate (electric), . . . . .	17,510 71
Steam plant (electric), . . . . .	14,975 93
Water power, . . . . .	42,062 35
Electric plant, . . . . .	26,671 64
Electric lines, . . . . .	28,732 64
Meters (electric), . . . . .	383 14
Transformers, . . . . .	584 82
Arc lamps, . . . . .	2 36
Franchise, . . . . .	4,530 52
Due for electric light and power, . . . . .	562 47
Fuel on hand (electric), . . . . .	11 79
Carbons on hand, . . . . .	78 00
Oil and waste on hand, . . . . .	38 72
Incandescent lamps on hand, . . . . .	18 50
Globes on hand, . . . . .	11 04
Other electric materials on hand, . . . . .	180 70
Sundry accounts due the company, . . . . .	777 36
Office furniture, . . . . .	16 75

Cash on hand, . . . . .	\$254 06
Tools and insurance, . . . . .	445 69
Total assets, as per books of the company, . . . . .	\$175,830 69
Profit and loss balance, . . . . .	23,462 15
	<u>\$199,292 84</u>

## LIABILITIES.

Capital stock, . . . . .	\$80,000 00
Bonds issued, . . . . .	80,000 00
Unpaid bills, . . . . .	26,492 84
Interest due but not paid, . . . . .	12,800 00
Total liabilities, as per books of the company, . . . . .	<u>\$199,292 84</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$1,470 82	
{ electric, . . . . .	1,471 24	
Income from sale of gas, . . . . .		\$725 19
other sources (gas), . . . . .		29 67
sale of electric light and power, . . . . .		1,054 84
Balance to profit and loss, { gas, . . . . .		715 96
{ electric, . . . . .		416 40
	<u>\$2,942 06</u>	<u>\$2,942 06</u>

## PROFIT AND LOSS ACCOUNT.

(To June 30, 1894.)

	Dr.	Cr.
Balance June 30, 1893, . . . . .	\$21,387 83	
Balance of gas manufacturing account, . . . . .	715 96	
Balance of electric manufacturing account, . . . . .	416 40	
Sundry accounts payable, . . . . .		\$26,492 84
Interest paid, . . . . .	1,600 00	
Depreciation, . . . . .	82,372 65	
Balance June 30, 1894, . . . . .		80,000 00
	<u>\$106,492 84</u>	<u>\$106,492 84</u>

## MILFORD ELECTRIC LIGHT AND POWER COMPANY.

## ASSETS.

Real estate, . . . . .	\$5,063 24
Steam plant, . . . . .	14,478 36
Electric plant, . . . . .	14,228 81
Electric lines, . . . . .	34,093 08
Arc lamps, . . . . .	2 45
Due for electric light and power, . . . . .	1,905 29
Fuel on hand, . . . . .	112 80
Carbons on hand, . . . . .	26 95
Oil and waste on hand, . . . . .	86 80
Incandescent lamps on hand, . . . . .	89 50
Other materials on hand, . . . . .	30 00
Electric fixtures on hand, . . . . .	575 00
Horses, wagons, etc., . . . . .	81 00
Sundry accounts due the company, . . . . .	257 20
Office furniture, . . . . .	32 50
Cash on hand, . . . . .	22 73
Insurance unexpired, . . . . .	264 52
Total assets, as per books of the company, . . . . .	<u>\$71,250 23</u>

## LIABILITIES.

Capital stock, . . . . .	\$40,000 00
Notes payable, . . . . .	24,500 00
Unpaid bills, . . . . .	2,103 06
Total liabilities, as per books of the company, . . . . .	\$66,603 06
Profit and loss balance, . . . . .	4,647 17
	<u>\$71,250 23</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$10,102 28	
Income from sale of electric light and power, . . . . .		\$12,762 75
Balance to profit and loss, . . . . .	2,660 49	
	<u>\$12,762 75</u>	<u>\$12,762 75</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$3,232 43
Balance of electric manufacturing account, . . . . .		2,660 49
Interest paid, . . . . .	\$1,245 75	
Balance June 30, 1894, . . . . .	4,647 17	
	<u>\$5,892 92</u>	<u>\$5,892 92</u>

## MILFORD GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$3,450 00
Machinery and manufacturing appliances, . . . . .	64,366 61
Street mains, . . . . .	31,951 95
Meters, . . . . .	2,500 00
Due for gas, . . . . .	1,525 81
Gas coal on hand, . . . . .	531 00
Coke on hand, . . . . .	266 50
Tar on hand, . . . . .	618 75
Enrichers on hand, . . . . .	111 00
Purifying materials on hand, . . . . .	28 75
Other materials on hand, . . . . .	349 25
Stoves on hand, . . . . .	209 13
Gas fixtures on hand, . . . . .	1,737 57
Sundry accounts due the company, . . . . .	310 41
Office furniture, . . . . .	50 00
Cash on hand, . . . . .	4,399 03
Total assets, as per books of the company, . . . . .	<u>\$112,425 76</u>

## LIABILITIES.

Capital stock, . . . . .	\$72,300 00
Unpaid dividends, . . . . .	3,615 00
Depreciation fund, . . . . .	35,800 00
Total liabilities, as per books of the company, . . . . .	\$111,715 00
Profit and loss balance, . . . . .	710 76
	<u>\$112,425 76</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$12,027 21	
Income from sale of gas, . . . . .		\$16,482 87
residuals, . . . . .		1,664 73
other sources, . . . . .		70 84
Balance to profit and loss, . . . . .	6,191 23	
	<u>\$18,218 44</u>	<u>\$18,218 44</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$3,713 39
Balance of gas manufacturing account, . . . . .		6,191 23
Dividends declared, . . . . .	\$7,230 00	
Depreciation, . . . . .	1,963 86	
Balance June 30, 1894, . . . . .	710 76	
	<u>\$9,904 62</u>	<u>\$9,904 62</u>

## MILLBURY ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$4,596 28
Steam plant, . . . . .	6,311 57
Electric plant, . . . . .	5,128 15
Electric lines, . . . . .	14,398 23
Meters, . . . . .	348 46
Transformers, . . . . .	610 30
Arc lamps, . . . . .	2,340 00
Due for electric light and power, . . . . .	1,244 40
Fuel on hand, . . . . .	9 95
Carbons on hand, . . . . .	18 55
Oil and waste on hand, . . . . .	26 24
Incandescent lamps on hand, . . . . .	189 96
Globes on hand, . . . . .	1 46
Other materials on hand, . . . . .	202 94
Stationery, . . . . .	11 25
Sundry accounts due the company, . . . . .	596 20
Tools, . . . . .	104 50
Cash on hand, . . . . .	323 62
Insurance, . . . . .	42 75
Total assets, as per books of the company, . . . . .	<u>\$36,504 81</u>

## LIABILITIES.

Capital stock, . . . . .	\$17,000 00
Bonds issued, . . . . .	16,000 00
Unpaid bills, . . . . .	707 23
Interest due but not paid, . . . . .	2,000 00
Total liabilities, as per books of the company, . . . . .	<u>\$35,707 23</u>
Profit and loss balance, . . . . .	797 58
	<u>\$36,504 81</u>



## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$4,740 01	
Income from sale of electric light and power, . . .		\$6,079 34
other sources, . . . . .		7 34
Balance to profit and loss, . . . . .	1,346 67	
	<u>\$6,086 68</u>	<u>\$6,086 68</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$398 56
Balance of electric manufacturing account, . . .		1,346 67
Wiring account, . . . . .		38 33
Other items of income, . . . . .		10 00
Interest paid, . . . . .	\$995 98	
Balance June 30, 1894, . . . . .	797 58	
	<u>\$1,793 56</u>	<u>\$1,793 56</u>

## MILTON LIGHT AND POWER COMPANY.

## ASSETS.

Real estate, . . . . .	\$10,811 70
Steam plant, . . . . .	10,524 75
Electric plant, . . . . .	11,868 95
Electric lines, } . . . . .	33,312 73
Meters, . . . . .	
Transformers, . . . . .	
Due for electric light and power, . . . . .	1,166 36
Fuel on hand, . . . . .	3 00
Oil and waste on hand, . . . . .	48 50
Incandescent lamps on hand, . . . . .	485 25
Other materials on hand, . . . . .	14 34
Horses, wagons, etc., . . . . .	75 00
Office furniture, . . . . .	75 00
Cash on hand, . . . . .	379 99
Total assets, as per books of the company, . . . . .	<u>\$68,765 57</u>
Profit and loss balance, . . . . .	2,232 85

\$70,998 42

## LIABILITIES.

Capital stock, . . . . .	\$30,000 00
Bonds issued, . . . . .	30,000 00
Notes payable, . . . . .	9,888 57
Unpaid bills, . . . . .	1,109 85

Total liabilities, as per books of the company, . . . . . \$70,998 42

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$8,370 51	
Income from sale of electric light and power, . . .		\$11,934 18
Balance to profit and loss, . . . . .	3,563 67	
	<u>\$11,934 18</u>	<u>\$11,934 18</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .	\$3,505 51	
Balance of electric manufacturing account, . . .		\$3,563 67
Jobbing account, . . . . .		193 35
Other items of income, . . . . .		55 00
Interest paid, . . . . .	2,539 36	
Balance June 30, 1894, . . . . .		2,232 85
	<hr/>	<hr/>
	\$6,044 87	\$6,044 87

NANTUCKET ELECTRIC LIGHT COMPANY.  
(May 12, 1894.)

## ASSETS.

Real estate, . . . . .	\$2,025 38
Steam plant, . . . . .	10,719 90
Electric plant, . . . . .	19,124 04
Lines, meters, lamps and globes, . . . . .	24,800 58
Due for electric light and power, . . . . .	287 91
Office furniture, . . . . .	121 09
Cash on hand, . . . . .	3 46

Total assets, as per books of the company, . . . . .	\$57,082 36
Profit and loss balance, . . . . .	1,582 86
	<hr/>
	\$58,665 22

## LIABILITIES.

Capital stock, . . . . .	\$25,000 00
Bonds issued, . . . . .	20,000 00
Notes payable, . . . . .	10,336 67
Unpaid bills, . . . . .	1,828 55
Interest due but not paid, . . . . .	1,500 00

Total liabilities, as per books of the company, . . . . .	\$58,665 22
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## MANUFACTURING ACCOUNT.

(To May 12, 1894.)

	Dr.	Cr.
Operating expenses, . . . . .	\$5,653 52	
Income from sale of electric light and power, . . .		\$5,692 56
other sources, . . . . .		24 01
Balance to profit and loss, . . . . .	63 05	
	<hr/>	<hr/>
	\$5,716 57	\$5,716 57

## PROFIT AND LOSS ACCOUNT.

(To May 12, 1894.)

	Dr.	Cr.
Balance June 30, 1893, . . . . .	\$1,416 04	
Balance of electric manufacturing account, . . .		\$63 05
Interest paid, . . . . .	229 87	
Balance June 30, 1894, . . . . .		1,582 86
	<hr/>	<hr/>
	\$1,645 91	\$1,645 91

## NANTUCKET GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$3,000 00
Machinery and manufacturing appliances, . . . . .	20,000 00
Street mains, . . . . .	9,540 53
Meters, . . . . .	4,000 00
Due for gas, . . . . .	100 45
Gas coal on hand, . . . . .	811 20
Coke on hand, . . . . .	25 00
Tar on hand, . . . . .	19 60
Cash on hand, . . . . .	26 30
Investments, . . . . .	368 00

Total assets, as per books of the company, . . . . .	\$37,891 08
Profit and loss balance, . . . . .	258 92
	<u>\$38,150 00</u>

## LIABILITIES.

Capital stock, . . . . .	\$36,000 00
Notes payable, . . . . .	2,150 00
Total liabilities, as per books of the company, . . . . .	<u>\$38,150 00</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$3,586 77	
Income from sale of gas, . . . . .		\$3,544 80
residuals, . . . . .		236 24
other sources, . . . . .		45 00
Balance to profit and loss, . . . . .	239 27	
	<u>\$3,826 04</u>	<u>\$3,826 04</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .	\$430 38	
Balance of gas manufacturing account, . . . . .		\$239 27
Interest paid, . . . . .	50 00	
Other items, . . . . .	17 81	
Balance June 30, 1894, . . . . .		258 92
	<u>\$498 19</u>	<u>\$498 19</u>

## NATICK ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$25,886 32
Steam plant, . . . . .	30,494 16
Electric plant, . . . . .	30,316 85
Electric lines, } . . . . .	87,139 85
Meters, . . . . .	
Transformers, } . . . . .	
Arc lamps, . . . . .	
Inside wiring, . . . . .	13,939 40
Due for electric light and power, . . . . .	4,536 75

Electric materials on hand, . . . . .	\$3,982 25
Sundry accounts due the company, . . . . .	399 44
Cash on hand, . . . . .	105 24

Total assets, as per books of the company, . . . . .	\$196,799 81
Profit and loss balance, . . . . .	4,496 90
	<u>\$201,296 71</u>

## LIABILITIES.

Capital stock, . . . . .	\$40,000 00
Bonds issued, . . . . .	35,000 00
Notes payable, . . . . .	10,880 43
Unpaid bills, . . . . .	115,416 28

Total liabilities, as per books of the company, . . . . .	\$201,296 71
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## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$16,067 75	
Income from sale of electric light and power, . . . . .		\$20,973 02
Balance to profit and loss, . . . . .	4,905 27	
	<u>\$20,973 02</u>	<u>\$20,973 02</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .	\$7,246 84	
Balance of electric manufacturing account, . . . . .		\$4,905 27
Interest paid, . . . . .	2,165 83	
Balance June 30, 1894, . . . . .		4,496 90
	<u>\$9,402 17</u>	<u>\$9,402 17</u>

## NATICK GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$16,670 38
Machinery and manufacturing appliances, . . . . .	6,330 00
Street mains, . . . . .	14,922 60
Meters, . . . . .	2,251 41
Due for gas, . . . . .	1,544 68
Gas coal on hand, . . . . .	1,999 49
Coke on hand, . . . . .	
Tar on hand, . . . . .	
Enrichers on hand, . . . . .	
Purifying materials on hand, . . . . .	
Gas fixtures on hand, . . . . .	864 37
Unexpired insurance, . . . . .	31 25
Sundry accounts due the company, . . . . .	530 52
Office furniture, . . . . .	195 64

Total assets, as per books of the company, . . . . .	\$45,340 33
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## LIABILITIES.

Capital stock, . . . . .	\$20,000 00
Notes payable, . . . . .	11,977 12
Unpaid bills, . . . . .	468 59

Total liabilities, as per books of the company, . . . . .	\$32,445 71
Profit and loss balance, . . . . .	12,894 62
	<u>\$45,340 33</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$3,539 79	
Income from sale of gas, . . . . .		\$4,241 34
residuals, . . . . .		345 55
other sources, . . . . .		19 34
Balance to profit and loss, . . . . .	1,066 44	
	\$4,606 23	\$4,606 23

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$12,878 17
Balance of gas manufacturing account, . . . . .		1,066 44
Interest paid, . . . . .	\$475 74	
Depreciation, . . . . .	574 25	
Balance June 30, 1894, . . . . .	12,894 62	
	\$13,944 61	\$13,944 61

## NEW BEDFORD GAS AND EDISON LIGHT COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$191,701 06
Machinery and manufacturing appliances (gas), }	
Street mains (gas) and services, . . . . .	139,889 54
Meters (gas), . . . . .	16,614 29
Due for gas, . . . . .	5,246 05
Gas coal on hand, . . . . .	2,174 00
Coke on hand, . . . . .	100 00
Tar on hand, . . . . .	386 00
Enrichers on hand, . . . . .	330 00
Purifying materials on hand, . . . . .	330 00
Other gas materials on hand, . . . . .	7,496 95
Stoves on hand, . . . . .	6,066 21
Gas and electric fixtures on hand, . . . . .	3,116 96
Real estate (electric), . . . . .	81,836 85
Steam plant (electric), . . . . .	105,154 79
Electric plant, . . . . .	123,236 59
Electric lines, . . . . .	120,593 32
Meters (electric), . . . . .	7,553 09
Public gas lamps, . . . . .	2,054 75
Patent rights, . . . . .	15,000 00
Due for electric light and power, . . . . .	7,899 09
Fuel on hand (electric), . . . . .	990 60
Carbons on hand, . . . . .	750 82
Oil and waste on hand, . . . . .	103 37
Incandescent lamps on hand, . . . . .	823 87
Globes on hand, . . . . .	468 59
Other electric materials on hand, . . . . .	14,847 72
Motors on hand, . . . . .	8,704 81
Ammonia, . . . . .	62 50
Horses, wagons, etc., . . . . .	796 00
Sundry accounts due the company, . . . . .	15,237 56
Office furniture, . . . . .	1,801 45
Cash on hand, . . . . .	8,485 43
Notes receivable, . . . . .	691 41
Improvements, . . . . .	1,063 33
Total assets, as per books of the company, . . . . .	\$891,607 00

## LIABILITIES.

Capital stock, . . . . .	\$350,000 00
Notes payable, . . . . .	236,800 00
Unpaid bills, . . . . .	5,726 03
Deposits, . . . . .	1,042 30
Interest due but not paid, . . . . .	1,732 21
Depreciation fund, . . . . .	32,640 26
<hr/>	
Total liabilities, as per books of the company, . . . . .	\$827,940 80
Profit and loss balance, . . . . .	63,666 20
<hr/>	
	\$891,607 00

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$40,306 61	
{ electric, . . . . .	63,691 79	
Income from sale of gas, . . . . .		\$67,441 85
residuals, . . . . .		7,173 85
other sources, gas, . . . . .		224 08
sale of electric light and power, . . . . .		94,771 90
other sources, . . . . .		2,700 94
Balance to profit and loss, { gas, . . . . .	34,534 17	
{ electric, . . . . .	33,781 05	
<hr/>		
	\$172,312 62	\$172,312 62

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$48,588 53
Balance of gas manufacturing account, . . . . .		34,534 17
Balance of electric manufacturing account, . . . . .		33,781 05
Rents, . . . . .		104 63
Jobbing accounts, . . . . .		3,784 27
Other items of income, . . . . .		1,043 47
Interest paid, . . . . .	\$12,881 27	
Dividends declared, . . . . .	33,000 00	
Depreciation, . . . . .	12,288 65	
Balance June 30, 1894, . . . . .	63,666 20	
<hr/>		
	\$121,836 12	\$121,836 12

## NEWBURYPORT GAS AND ELECTRIC COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$1,132 43
Machinery and manufacturing appliances (gas), . . . . .	76,500 00
Street mains (gas), . . . . .	5,205 34
Meters (gas) . . . . .	2,165 47
Due for gas, . . . . .	2,604 81
Gas coal on hand, . . . . .	671 00
Coke on hand, . . . . .	60 00
Tar on hand, . . . . .	325 00
Enrichers on hand, . . . . .	
Purifying materials on hand, } . . . . .	430 00
Other gas materials on hand, }	
Gas fixtures on hand, . . . . .	98 40

lxxx                      GAS AND ELECTRIC LIGHT.                      [Jan.

Real estate (electric),	}	. . . . .	\$60,512 00
Steam plant (electric),			
Electric plant, . . . . .			
Electric lines, }	}	. . . . .	12,316 50
Arc lamps, . . . . .			
Due for electric light and power, . . . . .			1,596 25
Fuel on hand (electric), . . . . .			68 50
Carbons on hand, . . . . .			230 00
Oil and waste on hand, . . . . .			10 20
Globes on hand, . . . . .			88 40
Other electric materials on hand, . . . . .			265 00
Horses, wagons, etc., . . . . .			210 00
Sundry accounts due the company, . . . . .			1,793 25
Cash on hand, . . . . .			5,137 17

Total assets, as per books of the company, . . . . . \$171,419 72

LIABILITIES.

Capital stock, . . . . .	\$140,000 00
Notes payable, . . . . .	14,000 00
Unpaid bills, . . . . .	95 94
Unpaid dividends, . . . . .	701 50

Total liabilities, as per books of the company, . . . . . \$154,797 44  
Profit and loss balance, . . . . . 16,622 28

\$171,419 72

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$11,138 75	
{ electric, . . . . .	12,014 56	
Income from sale of gas, . . . . .		\$14,398 85
residuals, . . . . .		1,832 65
sale of electric light and power, . . . . .		19,849 93
Balance to profit and loss, { gas, . . . . .	5,092 75	
{ electric, . . . . .	7,835 37	
	\$36,081 43	\$36,081 43

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$12,663 97
Balance of gas manufacturing account, . . . . .		5,092 75
Balance of electric manufacturing account, . . . . .		7,835 37
Rents, . . . . .		85 01
Dividends declared, . . . . .	\$7,700 00	
Interest paid, . . . . .	760 33	
Depreciation, . . . . .	594 49	
Balance June 30, 1894, . . . . .	16,622 28	
	\$25,677 10	\$25,677 10

NEWTON AND WATERTOWN GAS LIGHT COMPANY.

ASSETS.

Real estate (gas), . . . . .	\$73,205 03
Machinery and manufacturing appliances (gas), . . . . .	98,355 54
Street mains (gas), . . . . .	186,385 85

Meters (gas), . . . . .	\$20,168 39
Due for gas, . . . . .	20,350 28
Gas coal on hand, . . . . .	1,726 56
Coke on hand, . . . . .	35 00
Tar on hand, . . . . .	1,675 00
Purifying materials on hand, . . . . .	105 00
Other gas materials on hand, . . . . .	593 00
Stoves on hand, . . . . .	238 02
Gas fixtures on hand, . . . . .	1,196 00
Real estate (electric), . . . . .	29,852 47
Steam plant (electric), . . . . .	49,114 17
Electric plant, . . . . .	32,706 90
Electric lines, . . . . .	75,853 42
Meters (electric), . . . . .	3,200 53
Transformers, . . . . .	9,558 00
Arc lamps, . . . . .	5,580 00
Due for electric light and power, . . . . .	7,244 62
Fuel on hand (electric), . . . . .	237 50
Carbons on hand, . . . . .	63 00
Oil and waste on hand, . . . . .	23 50
Incandescent lamps on hand, . . . . .	1,124 45
Globes on hand, . . . . .	8 80
Other electric materials on hand, . . . . .	2,424 19
Horses, wagons, etc., . . . . .	1,058 50
Sundry accounts due the company, . . . . .	4,704 55
Office furniture, . . . . .	447 65
Cash on hand, . . . . .	2,730 56
Notes receivable, . . . . .	687 06
Investments, . . . . .	10,395 27
<hr/>	
Total assets, as per books of the company, . . . . .	\$641,047 81

## LIABILITIES.

Capital stock, . . . . .	\$250,000 00
Bonds issued, . . . . .	103,000 00
Notes payable, . . . . .	8,000 00
Unpaid bills, . . . . .	8,507 30
Deposits, . . . . .	237 00
Unpaid dividends, . . . . .	1,168 00
Reserved fund, . . . . .	27,735 00
Contingent fund, . . . . .	25,000 00
<hr/>	
Total liabilities, as per books of the company, . . . . .	\$423,647 30
Profit and loss balance, . . . . .	217,400 51
<hr/>	
\$641,047 81	

## MANUFACTURING ACCOUNT.

	DR.	CR.
<hr/>		
Operating expenses, { gas, . . . . .	\$86,342 71	
{ electric, . . . . .	31,931 97	
Income from sale of gas, . . . . .		\$95,913 97
residuals, . . . . .		15,857 26
other sources, gas, . . . . .		2,379 62
sale of electric light and power, . . . . .		42,348 15
Balance to profit and loss, { gas, . . . . .	27,808 14	
{ electric, . . . . .	10,416 18	
<hr/>		
\$156,499 00		\$156,499 00



## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$202,043 16
Balance of gas manufacturing account, . . . . .		27,808 14
Balance of electric manufacturing account, . . . . .		10,416 18
Interest received, . . . . .		71 66
Rents, . . . . .		1,582 87
Other items of income, . . . . .		3,198 08
Interest paid, . . . . .	\$5,797 90	
Dividends declared, . . . . .	20,000 00	
Bad debts, . . . . .	1,889 53	
Other items, . . . . .	32 15	
Balance June 30, 1894, . . . . .	217,400 51	
	<hr/>	<hr/>
	\$245,120 09	\$245,120 09

## NORTH ADAMS GAS LIGHT COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$15,300 00
Machinery and manufacturing appliances (gas), . . . . .	27,500 00
Street mains (gas), . . . . .	20,000 00
Meters (gas), . . . . .	4,859 25
Due for gas, . . . . .	2,812 66
Gas coal on hand, . . . . .	428 00
Tar on hand, . . . . .	235 00
Enrichers on hand, . . . . .	34 00
Stoves on hand, } . . . . .	1,790 10
Gas fixtures on hand, }	
Real estate (electric), . . . . .	7,000 00
Steam plant (electric), . . . . .	18,000 00
Electric plant, . . . . .	15,500 00
Electric lines, . . . . .	22,000 00
Meters (electric), . . . . .	1,662 00
Due for electric light and power, . . . . .	1,194 68
Incandescent lamps on hand, . . . . .	1,000 00
Globes on hand, . . . . .	125 00
Other electric materials on hand, . . . . .	600 00
Horses, wagons, etc., . . . . .	815 00
Sundry accounts due the company, . . . . .	962 75
Office furniture, . . . . .	1,132 50
Cash on hand, . . . . .	1,366 39
Investments, . . . . .	4,123 00
	<hr/>
Total assets, as per books of the company, . . . . .	\$148,440 33

## LIABILITIES.

Capital stock, . . . . .	\$50,000 00
Notes payable, . . . . .	45,000 00
	<hr/>
Total liabilities, as per books of the company, . . . . .	\$95,000 00
Profit and loss balance, . . . . .	53,440 33
	<hr/>
	\$148,440 33

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$20,808 83	
{ electric, . . . . .	18,234 63	
Income from sale of gas, . . . . .		\$25,914 95
residuals, . . . . .		3,037 60
other sources (gas), . . . . .		598 69
sale of electric light and power, . . . . .		23,513 41
Balance to profit and loss, { gas, . . . . .	8,942 41	
{ electric, . . . . .	5,278 78	
	<u>\$53,064 65</u>	<u>\$53,064 65</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$45,475 00
Balance of gas manufacturing account, . . . . .		8,942 41
Balance of electric manufacturing account, . . . . .		5,278 78
Other items of income, . . . . .		257 38
Interest paid, . . . . .	\$2,457 80	
Dividends declared, . . . . .	4,000 00	
Other items, . . . . .	55 44	
Balance June 30, 1894, . . . . .	53,440 33	
	<u>\$59,953 57</u>	<u>\$59,953 57</u>

## NORTHAMPTON ELECTRIC LIGHTING COMPANY.

## ASSETS.

Real estate, . . . . .	\$37,715 01
Steam plant, }	
Electric plant, }	42,897 89
Electric lines, . . . . .	32,763 20
Meters, . . . . .	2,120 43
Carbons on hand, . . . . .	50 00
Incandescent lamps on hand, . . . . .	200 00
Horses, wagons, etc., . . . . .	285 20
Sundry accounts due the company, . . . . .	2,626 03
Cash on hand, . . . . .	1,437 06
Unexpired insurance, . . . . .	300 00
Total assets, as per books of the company, . . . . .	<u>\$120,394 82</u>

## LIABILITIES.

Capital stock, . . . . .	\$58,700 00
Bonds issued, . . . . .	44,000 00
Notes payable, . . . . .	5,831 51
Unpaid bills, . . . . .	1,329 95
Depreciation fund, . . . . .	4,000 00
Total liabilities, as per books of the company, . . . . .	<u>\$115,861 46</u>
Profit and loss balance, . . . . .	6,533 36
	<u>\$120,394 82</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$13,659 24	
Income from sale of electric light and power, . . . . .		\$19,397 57
Balance to profit and loss, . . . . .	5,738 33	
	<u>\$19,397 57</u>	<u>\$19,397 57</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$5,382 08
Balance of electric manufacturing account, . . . . .		5,738 33
Rents, . . . . .		307 60
Other items of income, . . . . .		22 52
Interest paid, . . . . .	\$1,395 17	
Dividends declared, . . . . .	3,522 00	
Balance June 30, 1894, . . . . .	6,533 36	
	<u>\$11,450 53</u>	<u>\$11,450 53</u>

## NORTHAMPTON GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$41,118 54
Machinery and manufacturing appliances, . . . . .	3,000 00
Street mains, . . . . .	20,000 00
Due for gas, . . . . .	2,159 73
Gas coal on hand, . . . . .	93 00
Coke on hand, . . . . .	12 00
Tar on hand, . . . . .	159 00
Purifying materials on hand, . . . . .	144 89
Other materials on hand, . . . . .	1,143 94
Stoves on hand, . . . . .	106 61
Sundry accounts due the company, . . . . .	1,356 71
Cash on hand, . . . . .	4,436 39
Investments, . . . . .	5,375 50
Total assets, as per books of the company, . . . . .	<u>\$79,106 31</u>

## LIABILITIES.

Capital stock, . . . . .	\$50,000 00
Notes payable, . . . . .	5,000 00
Reserved fund, . . . . .	5,418 50
Total liabilities, as per books of the company, . . . . .	<u>\$60,418 50</u>
Profit and loss balance, . . . . .	18,687 81
	<u>\$79,106 31</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$17,305 09	
Income from sale of gas, . . . . .		\$24,622 80
residuals, . . . . .		2,738 83
other sources, . . . . .		45 65
Balance to profit and loss, . . . . .	10,102 19	
	<u>\$27,407 28</u>	<u>\$27,407 28</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$13,827 25
Balance of gas manufacturing account, . . . . .		10,102 19
Interest received, . . . . .		94 06
Rents, . . . . .		252 00
Interest paid, . . . . .	\$405 50	
Dividends declared, . . . . .	4,000 00	
Construction charged off, . . . . .	1,182 19	
Balance June 30, 1894, . . . . .	18,687 81	
	<u>\$24,275 50</u>	<u>\$24,275 50</u>

## NORTH ATTLEBOROUGH STEAM AND ELECTRIC COMPANY.

(Dec. 31, 1893.)

ASSETS.	
Real estate, . . . . .	\$18,665 28
Steam plant, . . . . .	47,497 09
Electric plant, . . . . .	37,377 43
Electric lines, . . . . .	41,646 62
Meters, . . . . .	
Transformers, . . . . .	
Arc lamps, . . . . .	
Due for electric light and power, . . . . .	688 58
Carbons on hand, . . . . .	108 00
Other materials and tools on hand, . . . . .	473 36
Motors on hand, . . . . .	2,943 39
Sundry accounts due the company, . . . . .	1,983 86
Office furniture, . . . . .	40 00
Cash on hand, . . . . .	10 91
Total assets, as per books of the company, . . . . .	\$151,434 42
Profit and loss balance, . . . . .	20,259 36
	\$171,694 78
LIABILITIES.	
Capital stock, . . . . .	\$80,000 00
Bonds issued, . . . . .	75,000 00
Unpaid bills, . . . . .	16,693 78
Total liabilities, as per books of the company, . . . . .	\$171,693 78

## MANUFACTURING ACCOUNT.

(To Dec. 31, 1893.)

	Dr.	Cr.
Operating expenses, . . . . .	\$23,381 84	
Income from sale of electric light and power, . . . . .		\$24,262 85
Balance to profit and loss, . . . . .	881 21	
	\$24,262 85	\$24,262 85

## PROFIT AND LOSS ACCOUNT.

(To Dec. 31, 1893.)

	Dr.	Cr.
Balance June 30, 1893, . . . . .	\$19,906 32	
Balance of electric manufacturing account, . . . . .		\$881 21
Rents, . . . . .		312 00
Wiring account, . . . . .		520 75
Interest paid, . . . . .	2,067 00	
Balance June 30, 1894, . . . . .		20,259 36
	\$21,973 32	\$21,973 32

## NORTH ATTLEBOROUGH GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$47,474 72
Machinery and manufacturing appliances, . . . . .	18,212 97
Street mains, . . . . .	20,151 45
Meters, . . . . .	3,459 20
Due for gas, . . . . .	1,255 80
Gas coal on hand, . . . . .	53 36

Coke on hand, . . . . .	\$224 67
Tar on hand, . . . . .	454 56
Enrichers on hand, . . . . .	65 69
Purifying materials on hand, . . . . .	105 56
Other materials on hand, . . . . .	179 31
Stoves on hand, . . . . .	768 99
Gas fixtures on hand, . . . . .	481 62
Sundry accounts due the company, . . . . .	391 63
Office furniture, . . . . .	210 00
Cash on hand, . . . . .	14,028 07
Total assets, as per books of the company, . . . . .	\$107,517 60

## LIABILITIES.

Capital stock, . . . . .	\$68,100 00
Bonds issued, . . . . .	33,915 00
Unpaid dividends, . . . . .	2,043 00
Interest due but not paid, . . . . .	508 72
Total liabilities, as per books of the company, . . . . .	\$104,566 72
Profit and loss balance, . . . . .	2,950 88
	\$107,517 60

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$15,565 92	
Income from sale of gas, . . . . .		\$20,812 35
residuals, . . . . .		1,746 08
other sources, . . . . .		290 84
Balance to profit and loss, . . . . .	7,283 35	
	\$22,849 27	\$22,849 27

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$6,622 86
Balance of gas manufacturing account, . . . . .		7,283 35
Rents, . . . . .		136 50
Jobbing account, . . . . .		30 25
Dividends declared, . . . . .	\$4,086 00	
Interest paid, . . . . .	2,034 90	
Depreciation, . . . . .	4,994 43	
Other items, . . . . .	6 75	
Balance June 30, 1894, . . . . .	2,950 88	
	\$14,072 96	\$14,072 96

## NORTH SHORE ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$16,097 33
Steam plant, . . . . .	48,208 92
Electric plant, . . . . .	95,577 90
Electric lines and arc lamps, . . . . .	89,795 45
Meters, . . . . .	2,515 80
Transformers, . . . . .	6,183 21
Franchise, . . . . .	10,000 00
Due for electric light and power, . . . . .	7,512 39

Fuel on hand, . . . . .	\$3 92
Carbons on hand, . . . . .	64 00
Oil and waste on hand, . . . . .	16 68
Incandescent lamps on hand, . . . . .	758 95
Globes on hand, . . . . .	54 17
Other materials on hand, . . . . .	89 25
Tools on hand, . . . . .	85 50
Horses, wagons, etc., . . . . .	328 00
Sundry accounts due the company, . . . . .	497 56
Office furniture, . . . . .	195 30
Cash on hand, . . . . .	980 90
Notes receivable, . . . . .	351 38
Advanced insurance and interest, . . . . .	401 23

Total assets, as per books of the company, . . . . .	\$279,717 84
Profit and loss balance, . . . . .	6,795 06

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\$286,512 90

## LIABILITIES.

Capital stock, . . . . .	\$125,000 00
Bonds issued, . . . . .	75,000 00
Notes payable, . . . . .	50,249 62
Unpaid bills, . . . . .	2,804 14
Interest due but not paid, . . . . .	7,798 45
Amounts due from the company, not included above, . . . . .	25,660 69

Total liabilities, as per books of the company, . . . . .	\$286,512 90
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## MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, . . . . .	\$16,415 69	
Income from sale of electric light and power, . . . . .		\$21,151 34
other sources, . . . . .		293 50
Balance to profit and loss, . . . . .	5,029 15	
	<hr/> \$21,444 84	<hr/> \$21,444 84

## PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1893, . . . . .	\$4,307 12	
Balance of electric manufacturing account, . . . . .		\$5,029 15
Other items of income, . . . . .		113 79
Interest paid, . . . . .	7,630 88	
Balance June 30, 1894, . . . . .		6,795 06
	<hr/> \$11,938 00	<hr/> \$11,938 00

## NORWOOD GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$3,000 00
Machinery and manufacturing appliances, } . . . . .	8,149 41
Street mains, . . . . .	
Meters, . . . . .	975 05
Due for gas, . . . . .	642 27
Gas coal on hand, . . . . .	280 49
Purifying materials on hand, . . . . .	31 50
Cash on hand, . . . . .	9 72
Street lighting plant, globes, posts, etc., . . . . .	552 69

Total assets, as per books of the company, . . . . .	\$13,641 13
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## LIABILITIES.

Capital stock, . . . . .	\$12,000 00
Total liabilities, as per books of the company, . . . . .	\$12,000 00
Profit and loss balance, . . . . .	1,641 13
	<u>\$13,641 13</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$4,754 93	
Income from sale of gas, . . . . .		\$4,357 05
Balance to profit and loss, . . . . .		397 88
	<u>\$4,754 93</u>	<u>\$4,754 93</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$2,039 01
Balance of gas manufacturing account, . . . . .	\$397 88	
Balance June 30, 1894, . . . . .	1,641 13	
	<u>\$2,039 01</u>	<u>\$2,039 01</u>

## ORANGE ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$45,849 80
Steam plant, . . . . .	8,579 11
Electric plant, . . . . .	6,809 01
Electric lines, . . . . .	16,327 84
Meters, . . . . .	557 80
Transformers, . . . . .	7,174 14
Arc lamps, . . . . .	3,075 25
Due for electric light and power, . . . . .	994 35
Fuel on hand, . . . . .	75 00
Carbons on hand, . . . . .	31 00
Oil and waste on hand, . . . . .	24 55
Incandescent lamps on hand, . . . . .	36 90
Globes on hand, . . . . .	6 40
Other materials on hand, . . . . .	207 85
Tools, . . . . .	120 57
Horses, wagons, etc., . . . . .	107 50
Sundry accounts due the company, . . . . .	125 24
Office furniture, . . . . .	35 00
Cash on hand, . . . . .	30 31
Unexpired insurance and telephone, . . . . .	96 07
Total assets, as per books of the company, . . . . .	<u>\$90,263 69</u>
Profit and loss balance, . . . . .	10,711 31
	<u>\$100,975 00</u>

## LIABILITIES.

Capital stock, . . . . .	\$45,000 00
Bonds issued, . . . . .	45,000 00
Notes payable, . . . . .	7,500 00
Unpaid bills, . . . . .	2,350 00
Interest due but not paid, . . . . .	1,125 00
Total liabilities, as per books of the company, . . . . .	<u>\$100,975 00</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$8,091 56	
Income from sale of electric light and power, . . .		\$9,202 71
other sources, . . . . .		49 61
Balance to profit and loss, . . . . .	1,160 76	
	<u>\$9,252 32</u>	<u>\$9,252 32</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .	\$9,284 46	
Balance of electric manufacturing account, . . .		\$1,160 76
Rents, . . . . .		446 47
Wiring account, . . . . .		229 79
Interest paid, . . . . .	2,977 00	
Other items, . . . . .	286 99	
Balance June 30, 1894, . . . . .		10,711 43
	<u>\$12,548 45</u>	<u>\$12,548 45</u>

## GAS WORKS OF THE OTIS COMPANY OF WARE.

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$6,680 63	
Income from sale of gas, . . . . .		\$5,387 76
residuals, . . . . .		984 15
Balance, <sup>1</sup> . . . . .		308 72
	<u>\$6,680 63</u>	<u>\$6,680 63</u>

## PALMER AND MONSON ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$64,938 64
Steam plant, . . . . .	13,821 20
Electric plant, . . . . .	24,621 81
Electric lines, . . . . .	38,016 81
Meters, . . . . .	1,124 11
Transformers, . . . . .	6,700 71
Arc lamps, . . . . .	5,863 67
Franchise, . . . . .	6,000 00
Due for electric light and power, . . . . .	1,737 36
Fuel on hand, . . . . .	18 00
Carbons on hand, . . . . .	90 01
Oil and waste on hand, . . . . .	11 60
Incandescent lamps on hand, . . . . .	495 00
Other materials on hand, . . . . .	41 00
Horses, wagons, etc., . . . . .	125 00
Sundry accounts due the company, . . . . .	5,761 13
Office furniture, . . . . .	257 63
Cash on hand, . . . . .	51 60
Total assets, as per books of the company, . . . . .	<u>\$168,673 98</u>

<sup>1</sup> 1,488,300 feet of gas used in the mills of the company, and not included in the income given.



LIABILITIES.	
Capital stock, . . . . .	\$30,000 00
Bonds issued, . . . . .	57,000 00
Notes payable, . . . . .	60,267 85
Unpaid bills, . . . . .	20,546 72
Total liabilities, as per books of the company, . . . . .	\$167,814 57
Profit and loss balance, . . . . .	859 41
	<u>\$168,673 98</u>
MANUFACTURING ACCOUNT.	
	Dr. Cr.
Operating expenses, . . . . .	\$5,965 92
Income from sale of electric light and power, . . . . .	\$11,832 41
Balance to profit and loss, . . . . .	5,866 49
	<u>\$11,832 41</u>
	<u>\$11,832 41</u>
PROFIT AND LOSS ACCOUNT.	
	Dr. Cr.
Balance June 30, 1893, . . . . .	\$1,419 16
Balance of electric manufacturing account, . . . . .	5,866 49
Interest paid, . . . . .	\$6,426 24
Balance June 30, 1894, . . . . .	859 41
	<u>\$7,285 65</u>
	<u>\$7,285 65</u>

## PITTSFIELD ELECTRIC COMPANY.

ASSETS.	
Real estate, . . . . .	\$40,964 36
Steam plant, . . . . .	36,656 23
Electric plant, . . . . .	52,429 96
Electric lines, . . . . .	28,815 66
Meters, . . . . .	6,380 80
Transformers, . . . . .	13,440 00
Arc lamps, . . . . .	6,760 00
Due for electric light and power, . . . . .	4,296 02
Fuel on hand, . . . . .	1,548 85
Carbons on hand, . . . . .	104 71
Incandescent lamps on hand, . . . . .	151 86
Globes on hand, . . . . .	8 40
Tools on hand, . . . . .	685 22
Electric fixtures on hand, . . . . .	121 01
Sundry accounts due the company, . . . . .	163 05
Cash on hand, . . . . .	1,762 09
Taxes and water not matured, . . . . .	543 19
Investments, . . . . .	6,115 13
Total assets, as per books of the company, . . . . .	<u>\$200,946 54</u>
LIABILITIES.	
Capital stock, . . . . .	\$100,000 00
Bonds issued, . . . . .	75,000 00
Notes payable, . . . . .	3,000 00
Unpaid bills, . . . . .	2,791 82
Amounts due from the company, not included above, . . . . .	2,275 66
Total liabilities, as per books of the company, . . . . .	\$183,067 48
Profit and loss balance, . . . . .	17,879 06
	<u>\$200,946 54</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$35,602 64	
Income from sale of electric light and power, . . .		\$49,320 43
other sources, . . . . .		146 68
Balance to profit and loss, . . . . .	13,864 47	
	<u>\$49,467 11</u>	<u>\$49,467 11</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$16,506 14
Balance of electric manufacturing account, . . .		13,864 47
Rents, . . . . .		804 66
Other items of income, . . . . .		103 79
Interest paid, . . . . .	\$3,400 00	
Dividends declared, . . . . .	5,000 00	
Depreciation, . . . . .	5,000 00	
Balance June 30, 1894, . . . . .	17,879 06	
	<u>\$31,279 06</u>	<u>\$31,279 06</u>

## PITTSFIELD COAL GAS COMPANY.

## ASSETS.

Real estate, . . . . .	\$30,650 85
Machinery and manufacturing appliances, . . . . .	37,591 36
Street mains, . . . . .	19,110 00
Meters, . . . . .	6,540 00
Due for gas, . . . . .	3,376 60
Gas coal on hand, . . . . .	628 00
Barichers on hand, . . . . .	122 50
Purifying materials on hand, . . . . .	184 00
Other materials on hand, . . . . .	480 09
Stoves on hand, . . . . .	89 50
Cash on hand, . . . . .	1,792 72
Notes receivable, . . . . .	16,475 00
Investments, . . . . .	2,450 00
Total assets, as per books of the company, . . . . .	<u>\$119,490 53</u>

## LIABILITIES.

Capital stock, . . . . .	\$62,500 00
Unpaid bills, . . . . .	100 00
Reserved fund, . . . . .	40,000 00
Total liabilities, as per books of the company, . . . . .	<u>\$102,600 00</u>
Profit and loss balance, . . . . .	16,890 53
	<u>\$119,490 53</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$16,892 33	
Income from sale of gas, . . . . .		\$23,054 60
other sources, . . . . .		72 50
Balance to profit and loss, . . . . .	6,234 77	
	<u>\$23,127 10</u>	<u>\$23,127 10</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$16,873 52
Balance of gas manufacturing account, . . . . .		6,234 77
Interest received, . . . . .		1,228 44
Rents, . . . . .		57 00
Other items of income, . . . . .		47 69
Dividends declared, . . . . .	\$7,500 00	
Other items, . . . . .	50 89	
Balance June 30, 1894, . . . . .	16,890 53	
	<hr/>	<hr/>
	\$24,441 42	\$24,441 42

## PLYMOUTH ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$14,472 10
Steam plant, . . . . .	41,046 26
Electric plant, . . . . .	44,419 15
Electric lines, } . . . . .	
Meters, . . . . .	
Transformers, } . . . . .	31,159 09
Arc lamps, . . . . .	
Franchise, . . . . .	8,000 00
Due for electric light and power, . . . . .	3,294 02
Fuel on hand, . . . . .	500 00
Carbons on hand, . . . . .	29 45
Oil and waste on hand, . . . . .	28 45
Incandescent lamps on hand, . . . . .	66 65
Globes on hand, . . . . .	10 80
Other materials on hand, . . . . .	1,680 27
Cash on hand, . . . . .	37 88
Total assets, as per books of the company, . . . . .	\$144,744 12
Profit and loss balance, . . . . .	27,032 30
	<hr/>
	\$171,776 42

## LIABILITIES.

Capital stock, . . . . .	\$90,000 00
Bonds issued, . . . . .	80,000 00
Notes payable, . . . . .	894 93
Unpaid bills, . . . . .	881 49
Total liabilities, as per books of the company, . . . . .	\$171,776 42

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$14,536 04	
Income from sale of electric light and power, . . . . .		\$19,402 77
other sources, . . . . .		73 00
Balance to profit and loss, . . . . .	4,939 73	
	<hr/>	<hr/>
	\$19,475 77	\$19,475 77

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .	\$27,961 52	
Balance of electric manufacturing account, . . . . .		\$4,939 73
Wiring account, . . . . .		278 72
Supplies account, . . . . .		595 81
Interest paid, . . . . .	2,809 66	
Depreciation, . . . . .	1,975 38	
Balance June 30, 1894, . . . . .		26,932 30
	<u>\$32,746 56</u>	<u>\$32,746 56</u>

## PLYMOUTH GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$8,350 00
Machinery and manufacturing appliances, . . . . .	15,000 00
Street mains, . . . . .	14,650 00
Meters, . . . . .	2,000 00
Due for gas, . . . . .	2,465 88
Gas coal on hand, . . . . .	568 74
Coke on hand, . . . . .	130 00
Tar on hand, . . . . .	133 00
Enrichers on hand, . . . . .	35 48
Purifying materials on hand, . . . . .	73 86
Sundry accounts due the company, . . . . .	550 86
Cash on hand, . . . . .	392 77
Total assets, as per books of the company, . . . . .	<u>\$44,350 59</u>

## LIABILITIES.

Capital stock, . . . . .	\$40,000 00
Notes payable, . . . . .	2,000 00
Unpaid bills, . . . . .	18 05
Unpaid dividends, . . . . .	83 50
Reserved fund, . . . . .	577 86
Total liabilities, as per books of the company, . . . . .	<u>\$42,679 41</u>
Profit and loss balance, . . . . .	1,671 18
	<u>\$44,350 59</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$6,976 79	
Income from sale of gas, . . . . .		\$7,948 40
residuals, . . . . .		732 79
Balance to profit and loss, . . . . .	1,704 40	
	<u>\$8,681 19</u>	<u>\$8,681 19</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$3,158 04
Balance of gas manufacturing account, . . . . .		1,704 40
Fixture account, . . . . .		194 12
Interest paid, . . . . .	\$191 62	
Dividends declared, . . . . .	800 00	
Construction charged off, . . . . .	217 03	
Depreciation, . . . . .	2,176 73	
Balance June 30, 1894, . . . . .	1,671 18	
	<u>\$5,056 56</u>	<u>\$5,056 56</u>

## QUINCY ELECTRIC LIGHT AND POWER COMPANY.

## ASSETS.

Real estate, . . . . .	\$10,591 03
Steam plant, . . . . .	24,164 11
Electric plant, . . . . .	30,933 73
Meters, . . . . .	
Transformers, } . . . . .	59,927 70
Arc lamps, } . . . . .	
Due for electric light and power, . . . . .	2,278 86
Fuel on hand, . . . . .	72 50
Carbons on hand, . . . . .	25 00
Oil and waste on hand, . . . . .	29 90
Incandescent lamps on hand, . . . . .	21 00
Globes on hand, . . . . .	40
Other materials on hand, . . . . .	284 91
Fixtures on hand, . . . . .	238 50
Horses, wagons, etc., . . . . .	874 42
Office furniture, . . . . .	81 75
Cash on hand, . . . . .	54 15
Total assets, as per books of the company, . . . . .	\$129,577 96

## LIABILITIES.

Capital stock, . . . . .	\$89,700 00
Notes payable, . . . . .	26,600 00
Unpaid bills, . . . . .	2,869 04
Unpaid dividends, . . . . .	81 00
Total liabilities, as per books of the company, . . . . .	\$119,250 04
Profit and loss balance, . . . . .	10,327 92
	\$129,577 96

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$22,022 55	
Income from sale of electric light and power, . . . . .		\$28,299 58
Balance to profit and loss, . . . . .	6,277 03	
	\$28,299 58	\$28,299 58

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$6,468 82
Balance of electric manufacturing account, . . . . .		6,277 03
Rents, . . . . .		25 00
Interest paid, . . . . .	\$1,442 93	
Bad debts, . . . . .	1,000 00	
Balance June 30, 1894, . . . . .	10,327 92	
	\$12,770 85	\$12,770 85

## ROXBURY GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$116,365 91
Machinery and manufacturing appliances, . . . . .	305,994 69
Street mains, . . . . .	372,317 01
Meters, . . . . .	86,247 61

Due for gas, . . . . .	\$20,894 85
Enrichers on hand, . . . . .	147 00
Purifying materials on hand, . . . . .	3,542 10
Other materials on hand, . . . . .	537 91
Patent rights, . . . . .	50,000 00
Sundry accounts due the company, . . . . .	3,906 80
Cash on hand, . . . . .	22,456 89
Notes receivable, . . . . .	29,428 89
Gas on hand, . . . . .	842 40
Total assets, as per books of the company, . . . . .	<u>\$1,012,672 06</u>

## LIABILITIES.

Capital stock, . . . . .	\$600,000 00
Unpaid bills, . . . . .	5,199 56
Deposits, . . . . .	2,691 00
Total liabilities, as per books of the company, . . . . .	<u>\$607,790 56</u>
Profit and loss balance, . . . . .	404,881 50
	<u>\$1,012,672 06</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$163,783 82	
Income from sale of gas, . . . . .		\$195,707 02
Balance to profit and loss, . . . . .	31,923 20	
	<u>\$195,707 02</u>	<u>\$195,707 02</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$404,204 47
Balance of gas manufacturing account, . . . . .		31,923 20
Interest received, . . . . .		354 17
Rents, . . . . .		1,294 66
Other items of income, . . . . .		105 00
Dividends declared, . . . . .	\$33,000 00	
Balance June 30, 1894, . . . . .	404,881 50	
	<u>\$437,881 50</u>	<u>\$437,881 50</u>

## SALEM ELECTRIC LIGHTING COMPANY.

## ASSETS.

Real estate, . . . . .	\$45,000 00
Steam plant, . . . . .	85,000 00
Electric plant, . . . . .	28,000 00
Electric lines and transformers, . . . . .	74,000 00
Meters, . . . . .	7,000 00
Lamps, . . . . .	15,000 00
Due for electric light and power, . . . . .	6,918 94
Fuel on hand, . . . . .	3,485 00
Carbons on hand, . . . . .	123 75
Incandescent lamps on hand, . . . . .	805 48
Globes on hand, . . . . .	58 04
Other materials on hand, . . . . .	641 75
Horses, wagons, etc., . . . . .	500 00

Sundry accounts due the company, . . . . .	\$49 79
Office furniture, . . . . .	250 00
Cash on hand, . . . . .	2,709 77
Notes receivable, . . . . .	98 10
Investments, . . . . .	4,000 00

Total assets, as per books of the company, . . . . . \$273,640 62

## LIABILITIES.

Capital stock, . . . . .	\$175,000 00
Bonds issued, . . . . .	50,000 00
Notes payable, . . . . .	27,500 00
Unpaid bills, . . . . .	2,842 98
Deposits, . . . . .	199 34
Reserved fund, . . . . .	14,169 65

Total liabilities, as per books of the company, . . . . . \$269,711 97  
Profit and loss balance, . . . . . 3,928 65

\$273,640 62

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$63,313 21	
Income from sale of electric light and power, . . . . .		\$96,392 88
Balance to profit and loss, . . . . .	33,079 67	
	\$96,392 88	\$96,392 88

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$15,804 60
Balance of electric manufacturing account, . . . . .		33,079 67
Jobbing account, . . . . .		1,195 35
Other items of income, . . . . .		124 43
Dividends declared, . . . . .	\$10,500 00	
Interest paid, . . . . .	4,341 45	
Depreciation, . . . . .	30,639 30	
Other items, . . . . .	794 65	
Balance June 30, 1894, . . . . .	3,928 65	
	\$50,204 05	\$50,204 05

## SALEM GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$149,041 42
Machinery and manufacturing appliances, . . . . .	62,600 00
Street mains, . . . . .	106,976 10
Meters, . . . . .	13,965 15
Due for gas, . . . . .	10,389 56
Gas coal on hand, . . . . .	4,044 84
Tar on hand, . . . . .	800 00
Enrichers on hand, . . . . .	49 69
Purifying materials on hand, . . . . .	42 66
Other materials on hand, . . . . .	3,753 89
Stoves on hand, . . . . .	1,054 45
Gas fixtures on hand, . . . . .	541 78
Horses, wagons, etc., . . . . .	500 00
Sundry accounts due the company, . . . . .	237 00

Office furniture, . . . . .	\$200 00
Cash on hand, . . . . .	813 43
Investments, . . . . .	3,463 00
Total assets, as per books of the company, . . . . .	<u>\$358,372 97</u>

## LIABILITIES.

Capital stock, . . . . .	\$300,000 00
Notes payable, . . . . .	4,500 00
Deposits, . . . . .	442 00
Amounts due from the company, not included above, . . . . .	2,475 00
Total liabilities, as per books of the company, . . . . .	<u>\$307,417 00</u>
Profit and loss balance, . . . . .	50,955 97
	<u>\$358,372 97</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$42,688 01	
Income from sale of gas, . . . . .		\$55,165 66
residuals, . . . . .		4,069 13
Balance to profit and loss, . . . . .	16,546 78	
	<u>\$59,234 79</u>	<u>\$59,234 79</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$47,210 64
Balance of gas manufacturing account, . . . . .		16,546 78
Interest received, . . . . .		10 90
Rents, . . . . .		239 20
Other items of income, . . . . .		53 93
Interest paid, . . . . .	\$860 95	
Dividends declared, . . . . .	12,000 00	
Depreciation, . . . . .	244 53	
Balance June 30, 1894, . . . . .	50,955 97	
	<u>\$64,061 45</u>	<u>\$64,061 45</u>

## SOMERVILLE ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$22,739 62
Steam plant, . . . . .	47,934 65
Electric plant, . . . . .	64,597 43
Electric lines, . . . . .	137,939 29
Meters, . . . . .	5,642 97
Transformers, . . . . .	12,642 33
Arc lamps, . . . . .	25,050 47
Wiring, . . . . .	2,173 91
Due for electric light and power, . . . . .	7,667 17
Fuel on hand, . . . . .	425 78
Carbons on hand, . . . . .	296 72
Oil and waste on hand, . . . . .	118 67
Incandescent lamps on hand, . . . . .	943 08
Globes on hand, . . . . .	49 50
Other materials on hand, . . . . .	2,727 81
Beiting on hand, . . . . .	1,743 25



Electric fixtures and tools on hand, . . . . .	\$1,228 05
Horses, wagons, etc., . . . . .	1,445 00
Sundry accounts due the company, . . . . .	3,623 81
Office furniture, . . . . .	538 58
Cash on hand, . . . . .	3,263 79
Notes receivable, . . . . .	10 28
Interest, advanced and unexpired, . . . . .	897 72
Investments, . . . . .	2,206 73
<b>Total assets, as per books of the company, . . . . .</b>	<b>\$345,907 51</b>

## LIABILITIES.

Capital stock, . . . . .	\$200,000 00
Bonds issued, . . . . .	17,000 00
Notes payable, . . . . .	107,779 53
Unpaid bills, . . . . .	7,779 01
<b>Total liabilities, as per books of the company, . . . . .</b>	<b>\$332,558 54</b>
<b>Profit and loss balance, . . . . .</b>	<b>13,348 97</b>
	<b>\$345,907 51</b>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$53,558 09	
Income from sale of electric light and power, . . . . .		\$71,686 60
other sources, . . . . .		212 96
Balance to profit and loss, . . . . .	18,341 47	
	<b>\$71,899 56</b>	<b>\$71,899 56</b>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$14,414 82
Balance of electric manufacturing account, . . . . .		18,341 47
Interest paid, . . . . .	\$7,407 32	
Dividends declared, . . . . .	12,000 00	
Balance June 30, 1894, . . . . .	13,348 97	
	<b>\$32,756 29</b>	<b>\$32,756 29</b>

## SOUTH BOSTON GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$200,945 76
Machinery and manufacturing appliances, } . . . . .	283,966 11
Street mains, . . . . .	
Meters, . . . . .	23,660 02
Due for gas, . . . . .	7,445 43
Coke on hand, . . . . .	834 00
Gas on hand, . . . . .	136 80
Purifying materials on hand, . . . . .	127 51
Other materials on hand, . . . . .	1,103 37
Patent rights, . . . . .	25,000 00
Sundry accounts due the company, . . . . .	6,443 40
Cash on hand, . . . . .	20,913 42
Notes receivable, . . . . .	18,373 55
Investments, . . . . .	20,000 00
<b>Total assets, as per books of the company, . . . . .</b>	<b>\$608,979 37</b>

## LIABILITIES.

Capital stock, . . . . .	\$440,000 00
Unpaid bills, . . . . .	2,606 74
Deposits, . . . . .	2,033 95
Amounts due from the company, not included above, . . . . .	375 88
Total liabilities, as per books of the company, . . . . .	\$445,016 57
Profit and loss balance, . . . . .	163,962 80
	<u>\$608,979 37</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$90,974 39	
Income from sale of gas, . . . . .		\$100,392 19
residuals, . . . . .		20,409 43
Balance to profit and loss, . . . . .	29,827 23	
	<u>\$120,801 62</u>	<u>\$120,801 62</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$161,044 64
Balance of gas manufacturing account, . . . . .		29,827 23
Interest received, . . . . .		1,510 66
Interest paid, . . . . .	\$19 73	
Dividends declared, . . . . .	26,400 00	
Depreciation, . . . . .	2,000 00	
Balance June 30, 1894, . . . . .	163,962 80	
	<u>\$192,382 53</u>	<u>\$192,382 53</u>

## SOUTHBRIDGE GAS AND ELECTRIC COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$5,515 49
Machinery and manufacturing appliances (gas), . . . . .	1,041 83
Street mains (gas), . . . . .	7,063 25
Meters (gas), . . . . .	1,636 98
Due for gas, . . . . .	294 10
Gas coal on hand, . . . . .	25 75
Tar on hand, . . . . .	6 00
Enrichers on hand, . . . . .	76 00
Other gas materials on hand, . . . . .	171 78
Gas fixtures on hand, . . . . .	144 62
Real estate (electric), . . . . .	6,668 70
Steam plant (electric), . . . . .	15,808 24
Electric plant, . . . . .	14,804 66
Electric lines, . . . . .	15,893 70
Meters (electric), . . . . .	173 62
Patent rights, . . . . .	2,650 00
Due for electric light and power, . . . . .	447 73
Carbons on hand, . . . . .	85 20
Oil and waste on hand, . . . . .	29 00
Incandescent lamps on hand, . . . . .	68 50
Horses, wagons, etc., . . . . .	235 00
Sundry accounts due the company, . . . . .	112 59
Office furniture, . . . . .	125 60
Cash on hand, . . . . .	128 36
Total assets, as per books of the company, . . . . .	<u>\$73,226 53</u>

c                      **GAS AND ELECTRIC LIGHT.**                      [Jan.

<b>LIABILITIES.</b>		
Capital stock, . . . . .		\$50,000 00
Notes payable, . . . . .		17,500 00
Unpaid bills, . . . . .		998 72
Total liabilities, as per books of the company, . . . . .		\$68,498 72
Profit and loss balance, . . . . .		4,727 86
		<u>\$73,226 58</u>
<b>MANUFACTURING ACCOUNT.</b>		
	<b>Dr.</b>	<b>Cr.</b>
Operating expenses, { gas, . . . . .	\$2,717 71	
{ electric, . . . . .	7,400 01	
Income from sale of gas, . . . . .		\$3,929 76
residuals, . . . . .		8 55
sale of electric light and power, . . . . .		9,931 40
Balance to profit and loss, { gas, . . . . .	1,220 60	
{ electric, . . . . .	2,631 39	
	<u>\$13,869 71</u>	<u>\$13,869 71</u>
<b>PROFIT AND LOSS ACCOUNT.</b>		
	<b>Dr.</b>	<b>Cr.</b>
Balance June 30, 1893, . . . . .		\$5,049 77
Balance of gas manufacturing account, . . . . .		1,220 60
Balance of electric manufacturing account, . . . . .		2,531 39
Interest paid, . . . . .	\$690 50	
Dividends declared, . . . . .	2,850 00	
Depreciation, . . . . .	533 40	
Balance June 30, 1894, . . . . .	4,727 86	
	<u>\$8,801 76</u>	<u>\$8,801 76</u>

**SOUTH HADLEY FALLS ELECTRIC LIGHT COMPANY.**

<b>ASSETS.</b>		
Steam plant, . . . . .		\$1,249 71
Electric plant, . . . . .		5,089 29
Electric lines, } . . . . .		3,661 00
Meters, . }		
Transformers, . . . . .		
Due for electric light and power, . . . . .		109 20
Incandescent lamps on hand, . . . . .		40 00
Other materials on hand, . . . . .		100 00
Total assets, as per books of the company, . . . . .		<u>\$10,249 20</u>
<b>LIABILITIES.</b>		
Capital stock, . . . . .		\$7,000 00
Notes payable, . . . . .		3,249 20
Total liabilities, as per books of the company, . . . . .		<u>\$10,249 20</u>
<b>MANUFACTURING ACCOUNT.</b>		
	<b>Dr.</b>	<b>Cr.</b>
Operating expenses, . . . . .	\$2,614 41	
Income from sale of electric light and power, . . . . .		\$3,634 07
Balance to profit and loss, . . . . .	1,019 66	
	<u>\$3,634 07</u>	<u>\$3,634 07</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of electric manufacturing account, . . .		\$1,019 66
Interest paid, . . . . .	\$436 57	
Depreciation, . . . . .	583 09	
	<u>\$1,019 66</u>	<u>\$1,019 66</u>

## SPENCER GAS COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$22,760 73
Machinery and manufacturing appliances (gas), . . . . .	76,311 05
Street mains (gas), . . . . .	36,216 81
Meters (gas), . . . . .	3,704 02
Due for gas, . . . . .	3,630 46
Gas coal on hand, . . . . .	338 40
Enrichers on hand, . . . . .	166 04
Purifying materials on hand, . . . . .	15 00
Stoves on hand, . . . . .	2,284 00
Gas fixtures on hand, . . . . .	412 00
Pipe and fittings, . . . . .	683 10
Electric plant, . . . . .	\$24,869 67
Electric lines, . . . . .	
Meters (electric), . . . . .	
Transformers, . . . . .	
Arc lamps, . . . . .	
Patent rights, . . . . .	
Due for electric light and power, . . . . .	366 23
Carbons on hand, . . . . .	12 00
Oil and waste on hand, . . . . .	32 00
Globes on hand, . . . . .	7 00
Sundry accounts due the company, . . . . .	5,266 76
Office furniture, . . . . .	380 00
Tools, . . . . .	475 00
Total assets, as per books of the company, . . . . .	\$177,930 27
Profit and loss balance, . . . . .	9,902 89
	<u>\$187,833 16</u>

## LIABILITIES.

Capital stock, . . . . .	\$85,000 00
Bonds issued, . . . . .	85,000 00
Unpaid bills, . . . . .	1,661 00
Interest due but not paid, . . . . .	4,840 00
Amounts due from the company, not included above, . . . . .	11,332 16
Total liabilities, as per books of the company, . . . . .	<u>\$187,833 16</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$10,654 22	
{ electric, . . . . .	4,287 27	
Income from sale of gas, . . . . .		\$12,570 41
other sources (gas), . . . . .		600 00
sale of electric light and power, . . . . .		5,338 42
other sources (electric), . . . . .		120 00
Balance to profit and loss, { gas, . . . . .	2,516 19	
{ electric, . . . . .	1,171 15	
	<u>\$18,628 83</u>	<u>\$18,628 83</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .	\$7,160 56	
Balance of gas manufacturing account, . . . . .		\$2,516 19
Balance of electric manufacturing account, . . . . .		1,171 15
Rents, . . . . .		820 00
Interest paid, . . . . .	7,249 67	
Balance June 30, 1894, . . . . .		9,902 89
	<hr/>	<hr/>
	\$14,410 23	\$14,410 23

## SPRINGFIELD ELECTRIC.

(See UNITED ELECTRIC LIGHT COMPANY.)

## SPRINGFIELD GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$177,375 94
Machinery and manufacturing appliances, . . . . .	159,522 51
Street mains, . . . . .	182,713 70
Meters, . . . . .	33,484 21
Due for gas, . . . . .	13,784 90
Gas coal on hand, . . . . .	2,156 75
Coke on hand, . . . . .	676 00
Tar on hand, . . . . .	2,100 00
Enrichers on hand, . . . . .	1,971 99
Purifying materials on hand, . . . . .	255 70
Other materials on hand and gas engines, . . . . .	3,692 69
Stoves on hand, . . . . .	928 20
Gas burners on hand, . . . . .	548 04
Real estate (steam), . . . . .	60,788 60
Steam plant, . . . . .	
Steam fittings, . . . . .	
Due for steam, . . . . .	4,593 17
Fuel on hand (steam), . . . . .	413 89
Horses, wagons, etc., . . . . .	1,500 00
Sundry accounts due the company, . . . . .	5,830 95
Office furniture, . . . . .	965 00
Cash on hand, . . . . .	23,478 80
Notes receivable, . . . . .	531 72
Total assets, as per books of the company, . . . . .	<hr/> \$677,313 06

## LIABILITIES.

Capital stock, . . . . .	\$500,000 00
Notes payable, . . . . .	25,000 00
Deposits, . . . . .	1,095 56
Extension reserve, . . . . .	53,096 68
Amounts due from the company, not included above, . . . . .	3,823 62
Total liabilities, as per books of the company, . . . . .	<hr/> \$583,015 84
Profit and loss balance, . . . . .	94,297 22
	<hr/>
	\$677,313 06

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$102,904 49	
Income from sale of gas, . . . . .		\$127,080 99
residuals, . . . . .		17,118 43
Balance to profit and loss, . . . . .	41,294 93	
	<u>\$144,199 42</u>	<u>\$144,199 42</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$103,020 48
Balance of gas manufacturing account, . . . . .		41,294 93
Interest received, . . . . .		613 32
Rents, . . . . .		984 69
Other items of income, . . . . .		2 26
Interest paid, . . . . .	\$1,264 52	
Dividends declared, . . . . .	40,000 00	
Reserved fund, . . . . .	10,241 31	
Other items, . . . . .	112 63	
Balance June 30, 1894, . . . . .	94,297 22	
	<u>\$145,915 68</u>	<u>\$145,915 68</u>

## STOUGHTON GAS AND ELECTRIC COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$5,000 00
Machinery and manufacturing appliances (gas), . . . . .	2,510 58
Street mains (gas), . . . . .	4,731 23
Meters (gas), . . . . .	623 38
Due for gas, . . . . .	306 48
Enrichers on hand, . . . . .	123 04
Other gas materials on hand, . . . . .	41 50
Real estate (electric), . . . . .	2,900 00
Steam plant (electric), . . . . .	1,750 00
Electric plant, . . . . .	5,679 39
Arc lamps, . . . . .	1,675 00
Due for electric light and power, . . . . .	330 06
Fuel on hand (electric), . . . . .	600 00
Carbons on hand, . . . . .	25 00
Oil and waste on hand, . . . . .	17 00
Globes on hand, . . . . .	4 50
Other electric materials on hand, . . . . .	73 50
Cash on hand, . . . . .	409 55
Total assets, as per books of the company, . . . . .	<u>\$26,800 21</u>

## LIABILITIES.

Capital stock, . . . . .	\$24,000 00
Unpaid bills, . . . . .	395 99
Unpaid dividends, . . . . .	105 96
Total liabilities, as per books of the company, . . . . .	<u>\$24,501 95</u>
Profit and loss balance, . . . . .	2,298 26
	<u>\$26,800 21</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$2,595 92	
{ electric, . . . . .	2,073 50	
Income from sale of gas, . . . . .		\$3,024 80
sale of electric light and power, . . . . .		3,513 66
Balance to profit and loss, { gas, . . . . .	428 88	
{ electric, . . . . .	1,440 16	
	<u>\$6,538 46</u>	<u>\$6,538 46</u>
PROFIT AND LOSS ACCOUNT.		
	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$1,869 22
Balance of gas manufacturing account, . . . . .		428 88
Balance of electric manufacturing account, . . . . .		1,440 16
Dividends declared, . . . . .	\$1,440 00	
Balance June 30, 1894, . . . . .	2,298 26	
	<u>\$3,738 26</u>	<u>\$3,738 26</u>

## SUBURBAN LIGHT AND POWER COMPANY.

## ASSETS.

Real estate, . . . . .	\$12,086 80
Steam plant, . . . . .	
Electric plant, . . . . .	
Electric lines, . . . . .	
Meters, . . . . .	
Transformers, . . . . .	
Arc lamps, . . . . .	
Franchise, . . . . .	75,000 00
Due for electric light and power, . . . . .	6,862 55
Fuel on hand, . . . . .	33 91
Carbons on hand, . . . . .	255 11
Oil and waste on hand, . . . . .	113 00
Incandescent lamps on hand, . . . . .	1,911 83
Globes on hand, . . . . .	58 20
Other materials on hand, . . . . .	1,322 06
Office furniture, . . . . .	760 80
Cash on hand, . . . . .	143 02
Notes receivable, . . . . .	161 41
Unexpired insurance and telephone, . . . . .	785 03
Total assets, as per books of the company, . . . . .	<u>\$338,328 76</u>

## LIABILITIES.

Capital stock, . . . . .	\$174,400 00
Bonds issued, . . . . .	103,500 00
Notes payable, . . . . .	38,892 63
Unpaid bills, . . . . .	8,580 61
Interest due but not paid, . . . . .	2,520 00
Amounts due from the company, not included above, . . . . .	7,694 14
Total liabilities, as per books of the company, . . . . .	<u>\$335,587 38</u>
Profit and loss balance, . . . . .	2,741 38
	<u>\$338,328 76</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$59,355 13	
Income from sale of electric light and power, . .		\$63,335 16
other sources, . . . . .		11,379 95
Balance to profit and loss, . . . . .	17,359 98	
	<u>\$76,715 11</u>	<u>\$76,715 11</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .	\$2,928 11	
Balance of electric manufacturing account, . . .		\$17,359 98
Other items of income, . . . . .		312 51
Interest paid, . . . . .	11,313 37	
Other items, . . . . .	689 63	
Balance June 30, 1894, . . . . .	2,741 38	
	<u>\$17,672 49</u>	<u>\$17,672 49</u>

## TAUNTON ELECTRIC LIGHTING COMPANY.

## ASSETS.

Real estate, . . . . .	\$16,095 33
Steam plant, . . . . .	29,186 66
Electric plant, . . . . .	35,787 76
Electric lines, } . . . . .	19,945 31
Meters, . . . . .	
Transformers, } . . . . .	
Arc lamps, . . . . .	
Due for electric light and power, . . . . .	2,592 57
Fuel on hand, . . . . .	10 00
Carbons on hand, . . . . .	54 00
Oil and waste on hand, . . . . .	25 00
Incandescent lamps on hand, . . . . .	238 00
Globes on hand, . . . . .	48 00
Other materials on hand, . . . . .	72 50
Horses, wagons, etc., . . . . .	300 00
Cash on hand, . . . . .	338 97
Total assets, as per books of the company, . . . . .	<u>\$104,694 10</u>

## LIABILITIES.

Capital stock, . . . . .	\$50,000 00
Notes payable, . . . . .	28,000 00
Unpaid bills, . . . . .	2,141 32
Total liabilities, as per books of the company, . . . . .	<u>\$80,141 32</u>
Profit and loss balance, . . . . .	24,552 78
	<u>\$104,694 10</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$22,058 43	
Income from sale of electric light and power, . .		\$26,355 73
Balance to profit and loss, . . . . .	4,297 30	
	<u>\$26,355 73</u>	<u>\$26,355 73</u>



## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$21,337 72
Balance of electric manufacturing account, . . . . .		4,297 30
Wiring account, . . . . .		2,275 55
Other items of income, . . . . .		1,387 63
Interest paid, . . . . .	\$1,245 42	
Dividends declared, . . . . .	3,500 00	
Balance June 30, 1894, . . . . .	24,552 78	
	<u>\$29,298 20</u>	<u>\$29,298 20</u>

## TAUNTON GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$26,500 00
Machinery and manufacturing appliances, . . . . .	53,500 00
Due for gas, . . . . .	14,442 78
Gas coal on hand, . . . . .	2,000 00
Coke on hand, . . . . .	3 50
Tar on hand, . . . . .	1,680 00
Enrichers on hand, . . . . .	6 06
Purifying materials on hand, . . . . .	69 00
Other materials on hand, . . . . .	245 00
Stoves on hand, . . . . .	896 79
Gas fixtures on hand, . . . . .	2,459 14
Lungren lamps, . . . . .	320 20
Ammoniacal liquor, . . . . .	18 00
Sundry accounts due the company, . . . . .	2,944 22
Cash on hand, . . . . .	6,844 02
Total assets, as per books of the company, . . . . .	<u>\$111,928 71</u>

## LIABILITIES.

Capital stock, . . . . .	\$80,000 00
Bills payable, . . . . .	5,500 00
Deposits, . . . . .	161 00
Total liabilities, as per books of the company, . . . . .	<u>\$85,661 00</u>
Profit and loss balance, . . . . .	26,267 71
	<u>\$111,928 71</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$40,857 07	
Income from sale of gas, . . . . .		\$54,087 97
residuals, . . . . .		4,435 95
other sources, . . . . .		259 09
Balance to profit and loss, . . . . .	17,925 94	
	<u>\$58,783 01</u>	<u>\$58,783 01</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$20,784 35
Balance of gas manufacturing account, . . . . .		17,925 94
Rents, . . . . .		163 20
Dividends declared, . . . . .	\$8,000 00	
Depreciation, . . . . .	4,605 78	
Balance June 30, 1894, . . . . .	26,267 71	
	<u>\$38,873 49</u>	<u>\$38,873 49</u>

**TURNER'S FALLS.**  
(See FRANKLIN ELECTRIC LIGHT COMPANY.)

**UNION ELECTRIC LIGHT COMPANY OF FRANKLIN.**

ASSETS.	
Real estate, . . . . .	\$1,833 50
Steam plant, . . . . .	5,347 72
Electric plant, . . . . .	7,965 64
Electric lines, . . . . .	26,681 71
Meters, . . . . .	1,629 99
Transformers, . . . . .	2,740 61
Arc lamps, . . . . .	2,621 50
Due for electric light and power, . . . . .	1,731 66
Motors and tools on hand, . . . . .	16 00
Electric fixtures on hand, } . . . . .	408 02
Horses, wagons, etc., . . . . .	
Office furniture, . . . . .	90 97
Cash on hand, . . . . .	1,069 26
Advance insurance and interest, . . . . .	160 20
<b>Total assets, as per books of the company, . . . . .</b>	<b>\$55,296 68</b>
Profit and loss balance, . . . . .	105 29
	<b>\$55,401 68</b>
LIABILITIES.	
Capital stock, . . . . .	\$20,000 00
Bonds issued, . . . . .	30,000 00
Notes payable, . . . . .	3,004 42
Unpaid bills, . . . . .	1,647 55
Unpaid dividends, . . . . .	750 00
<b>Total liabilities, as per books of the company, . . . . .</b>	<b>\$55,401 97</b>

MANUFACTURING ACCOUNT.		
	Dr.	Cr.
Operating expenses, . . . . .	\$7,387 55	
Income from sale of electric light and power, . . . . .		\$9,523 50
Balance to profit and loss, . . . . .	2,135 95	
	<b>\$9,523 50</b>	<b>\$9,523 50</b>
PROFIT AND LOSS ACCOUNT.		
	Dr.	Cr.
Balance June 30, 1893, . . . . .	\$228 39	
Balance of electric manufacturing account, . . . . .		\$2,135 95
Other items of income, . . . . .		987 15
Dividends declared, . . . . .	3,000 00	
Balance June 30, 1894, . . . . .		105 29
	<b>\$3,228 39</b>	<b>\$3,228 39</b>

**UNITED ELECTRIC LIGHT COMPANY OF SPRINGFIELD.**

ASSETS.	
Real estate, . . . . .	\$104,453 59
Steam plant, . . . . .	134,755 85
Electric plant, . . . . .	171,143 75
Electric lines, . . . . .	127,636 30
Meters, . . . . .	9,796 18

Transformers, . . . . .	\$10,097 96
Due for electric light and power, . . . . .	19,247 12
Fuel on hand, . . . . .	577 63
Carbons on hand, . . . . .	1,428 75
Incandescent lamps on hand, . . . . .	4,708 24
Globes on hand, . . . . .	379 32
Motors on hand, . . . . .	35,000 61
Horses, wagons, etc., . . . . .	694 00
Sundry accounts due the company, . . . . .	4,873 39
Office furniture, . . . . .	500 00
Cash on hand, . . . . .	1,212 67
Investments, . . . . .	123,806 00
Total assets, as per books of the company, . . . . .	<u>\$750,111 36</u>

## LIABILITIES.

Capital stock, . . . . .	\$500,000 00
Notes payable, . . . . .	152,500 00
Unpaid bills, . . . . .	11,356 70
Depreciation fund, . . . . .	75,000 00
Total liabilities, as per books of the company, . . . . .	<u>\$738,856 70</u>
Profit and loss balance, . . . . .	11,254 66
	<u>\$750,111 36</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$95,592 47	
Income from sale of electric light and power, . . . . .		\$171,346 31
Balance to profit and loss, . . . . .	75,753 84	
	<u>\$171,346 31</u>	<u>\$171,346 31</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$9,268 77
Balance of electric manufacturing account, . . . . .		75,753 84
Rents, . . . . .		973 00
Other items of income, . . . . .		3,910 68
Dividends declared, . . . . .	\$30,000 00	
Interest paid, . . . . .	10,993 02	
Depreciation fund, . . . . .	37,658 61	
Balance June 30, 1894, . . . . .	11,254 66	
	<u>\$89,906 29</u>	<u>\$89,906 29</u>

## UXBRIDGE AND NORTHBRIDGE ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$6,719 21
Steam plant, . . . . .	10,090 01
Electric plant, . . . . .	10,105 51
Electric lines, . . . . .	36,783 06
Meters, . . . . .	1,551 58
Due for electric light and power, . . . . .	1,597 50
Fuel on hand, . . . . .	555 00
Carbons on hand, . . . . .	41 30
Oil and waste on hand, . . . . .	116 25
Incandescent lamps on hand, . . . . .	284 67
Other materials on hand, . . . . .	1,323 07

Electric fixtures on hand, . . . . .	\$861 43
Sundry accounts due the company, . . . . .	58 53
Office furniture, . . . . .	176 62
Total assets, as per books of the company, . . . . .	<u>\$70,263 74</u>

## LIABILITIES.

Capital stock, . . . . .	\$39,200 00
Notes payable, . . . . .	26,398 35
Unpaid bills, . . . . .	2,000 86
Total liabilities, as per books of the company, . . . . .	<u>\$67,599 21</u>
Profit and loss balance, . . . . .	2,664 53
	<u>\$70,263 74</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$8,088 01	
Income from sale of electric light and power, . . . . .		\$10,338 03
Balance to profit and loss, . . . . .	2,250 02	
	<u>\$10,338 03</u>	<u>\$10,338 03</u>
PROFIT AND LOSS ACCOUNT.		
	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$1,768 18
Balance of electric manufacturing account, . . . . .		2,250 02
Jobbing account, . . . . .		32 52
Interest paid, . . . . .	\$1,386 19	
Balance June 30, 1894, . . . . .	2,664 53	
	<u>\$4,050 72</u>	<u>\$4,050 72</u>

## WAKEFIELD.

(See CITIZEN'S GAS LIGHT COMPANY OF READING, ETC.)

## WALTHAM GAS LIGHT COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$20,098 35
Machinery and manufacturing appliances (gas), . . . . .	80,690 04
Street mains (gas), . . . . .	50,800 00
Meters (gas), . . . . .	6,000 00
Due for gas, . . . . .	4,286 77
Gas coal on hand, . . . . .	166 85
Coke on hand, . . . . .	63 00
Tar on hand, . . . . .	1,560 00
Purifying materials on hand, . . . . .	75 00
Other gas materials on hand, . . . . .	1,099 52
Stoves on hand, . . . . .	293 30
Gas fixtures on hand, . . . . .	311 78
Real estate (electric), . . . . .	13,263 92
Steam plant (electric), . . . . .	38,133 39
Electric plant, . . . . .	41,561 38
Electric lines, . . . . .	28,939 57
Meters (electric), . . . . .	3,573 80
Transformers, . . . . .	5,200 36
Due for electric light and power, . . . . .	5,303 99

cx

## GAS AND ELECTRIC LIGHT.

[Jan.

Fuel on hand (electric), . . . . .	\$1,658 58
Carbons on hand, . . . . .	191 21
Oil and waste on hand, . . . . .	56 53
Incandescent lamps on hand, . . . . .	191 55
Globes on hand, . . . . .	14 00
Other electric materials on hand, . . . . .	1,419 25
Horses, wagons, etc., . . . . .	442 00
Sundry accounts due the company, . . . . .	2,791 84
Office furniture, . . . . .	1,175 38
Cash on hand, . . . . .	5,587 95

Total assets, as per books of the company, . . . . . \$314,958 31

## LIABILITIES.

Capital stock, . . . . .	\$140,000 00
Bonds issued, . . . . .	50,000 00
Notes payable, . . . . .	21,000 00

Total liabilities, as per books of the company, . . . . . \$211,000 00  
Profit and loss balance, . . . . . 103,958 31

\$314,958 31

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$34,012 12	
{ electric, . . . . .	33,722 10	
Income from sale of gas, . . . . .		\$37,998 63
residuals, . . . . .		5,775 11
sale of electric light and power, . . . . .		39,525 39
Balance to profit and loss, { gas, . . . . .	9,761 62	
{ electric, . . . . .	5,803 29	
	\$83,299 13	\$83,299 13

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$101,162 90
Balance of gas manufacturing account, . . . . .		9,761 62
Balance of electric manufacturing account, . . . . .		5,803 29
Jobbing account, . . . . .		73 57
Interest paid, . . . . .	\$3,548 45	
Dividends declared, . . . . .	8,400 00	
Other items, . . . . .	894 62	
Balance June 30, 1894, . . . . .	103,958 31	
	\$116,801 38	\$116,801 38

## WARE ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$6,630 23
Steam plant, . . . . .	7,705 40
Electric plant, . . . . .	6,981 46
Electric lines, . . . . .	
Meters, . . . . .	
Transformers, . . . . .	20,169 14
Arc lamps, . . . . .	
Due for electric light and power, . . . . .	578 24
Fuel on hand, . . . . .	100 00
Carbons on hand, . . . . .	40 50
Oil and waste on hand, . . . . .	30 25

Incandescent lamps on hand, . . . . .	\$35 00
Globes on hand, . . . . .	5 00
Other materials on hand, . . . . .	213 97
Office furniture, tools, etc., . . . . .	256 50
Cash on hand, . . . . .	765 53
Insurance unexpired, . . . . .	70 00
<b>Total assets, as per books of the company, . . . . .</b>	<b>\$43,581 52</b>

## LIABILITIES.

Capital stock, . . . . .	\$27,300 00
Notes payable, . . . . .	14,100 00
Reserved fund, . . . . .	605 89
<b>Total liabilities, as per books of the company, . . . . .</b>	<b>\$42,005 89</b>
Profit and loss balance, . . . . .	1,575 63
	<b>\$43,581 52</b>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$5,020 65	
Income from sale of electric light and power, . . . . .		\$7,668 56
Balance to profit and loss, . . . . .	2,647 91	
	<b>\$7,668 56</b>	<b>\$7,668 56</b>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$1,021 03
Balance of electric manufacturing account, . . . . .		2,647 91
Interest received, . . . . .		38 15
Interest paid, . . . . .	\$931 46	
Dividends declared, . . . . .	1,200 00	
Balance June 30, 1894, . . . . .	1,575 63	
	<b>\$3,707 09</b>	<b>\$3,707 09</b>

## WEBSTER ELECTRIC COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$8,500 00
Machinery and manufacturing appliances (gas), . . . . .	10,322 91
Street mains (gas), . . . . .	10,003 10
Meters (gas), . . . . .	2,093 33
Due for gas, . . . . .	387 66
Gas coal on hand, . . . . .	115 00
Tar on hand, . . . . .	60 00
Gas on hand, . . . . .	25 00
Stoves on hand, . . . . .	30 20
Tools on hand, . . . . .	28 60
Real estate (electric), . . . . .	9,795 14
Steam plant (electric), . . . . .	11,634 81
Electric plant, . . . . .	16,102 90
Electric lines, . . . . .	3,999 89
Meters (electric), . . . . .	169 90
Transformers, . . . . .	2,606 30
Arc lamps, . . . . .	6,132 30
Due for electric light and power, . . . . .	969 22

Fuel on hand (electric), . . . . .	\$154 00
Carbons on hand, . . . . .	26 25
Oil and waste on hand, . . . . .	14 80
Incandescent lamps on hand, . . . . .	199 70
Globes on hand, . . . . .	34 67
Other electric materials on hand, . . . . .	86 99
Office furniture, . . . . .	137 55
Cash on hand, . . . . .	1,447 71
Tools on hand, . . . . .	120 65
Insurance unexpired, . . . . .	79 69

Total assets, as per books of the company, . . . . . \$85,278 27

## LIABILITIES.

Capital stock, . . . . .	\$45,000 00
Bonds issued, . . . . .	30,000 00
Notes payable, . . . . .	2,875 00
Unpaid bills, . . . . .	345 81
Interest due but not paid, . . . . .	903 34

Total liabilities, as per books of the company, . . . . . \$79,124 15

Profit and loss balance, . . . . . 6,154 12

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$3,197 45	
{ electric, . . . . .	6,955 74	
Income from sale of gas, . . . . .		\$3,958 24
residuals, . . . . .		261 35
other sources (gas), . . . . .		18 00
sale of electric light and power, . . . . .		9,849 87
Balance to profit and loss, { gas, . . . . .	1,040 14	
{ electric, . . . . .	2,894 13	
	\$14,087 46	\$14,087 46

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$5,049 09
Balance of gas manufacturing account, . . . . .		1,040 14
Balance of electric manufacturing account, . . . . .		2,894 13
Interest paid, . . . . .	\$1,904 24	
Dividends declared, . . . . .	900 00	
Other items, . . . . .	25 00	
Balance June 30, 1894, . . . . .	6,154 12	
	\$8,983 36	\$8,983 36

## WESTBOROUGH ELECTRIC LIGHT AND POWER COMPANY.

## ASSETS.

Real estate, . . . . .	\$5,855 08
Steam plant, . . . . .	7,192 68
Electric plant, . . . . .	12,751 56
Electric lines, . . . . .	14,330 63
Meters, . . . . .	1,067 92
Transformers, . . . . .	2,900 81

Arc lamps, . . . . .	\$885 22
Franchise, . . . . .	4,500 00
Due for electric light and power, . . . . .	1,212 80
Carbons on hand, . . . . .	15 75
Oil and waste on hand, . . . . .	73 26
Incandescent lamps on hand, . . . . .	178 80
Globes on hand, . . . . .	17 00
Other materials on hand, . . . . .	516 79
Sundry accounts due the company, . . . . .	336 99
Office furniture, . . . . .	150 00
Cash on hand, . . . . .	144 74

Total assets, as per books of the company, . . . . . \$52,130 03

## LIABILITIES.

Capital stock, . . . . .	\$25,000 00
Notes payable, . . . . .	21,700 00
Unpaid bills, . . . . .	2,935 47
Interest due but not paid, . . . . .	213 02

Total liabilities, as per books of the company, . . . . . \$49,848 49

Profit and loss balance, . . . . . 2,281 54

\$52,130 03

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$6,312 72	
Income from sale of electric light and power, . . . . .		\$7,995 74
other sources, . . . . .		37 50
Balance to profit and loss, . . . . .	1,720 52	
	\$8,033 24	\$8,033 24

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$1,456 65
Balance of electric manufacturing account, . . . . .		1,720 52
Rents, . . . . .		108 01
Other items of income, . . . . .		80 12
Interest paid, . . . . .	\$1,063 76	
Balance June 30, 1894, . . . . .	2,281 54	
	\$3,365 30	\$3,365 30

## WESTFIELD GAS LIGHT COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$24,618 12
Machinery and manufacturing appliances (gas), . . . . .	25,948 11
Street mains (gas), . . . . .	15,891 13
Meters (gas), . . . . .	2,331 86
Due for gas, . . . . .	3,181 47
Gas coal on hand, . . . . .	543 75
Services, . . . . .	1,907 75
Enrichers on hand, . . . . .	151 30
Purifying materials on hand, . . . . .	78 00
Stoves on hand, . . . . .	167 96
Gas fixtures on hand, . . . . .	222 64



Real estate (electric), . . . . .	\$9,406 01
Steam plant (electric), . . . . .	6,152 88
Electric plant, . . . . .	8,271 60
Electric lines, . . . . .	8,793 01
Meters (electric), . . . . .	20 33
Transformers, . . . . .	1,600 43
Arc lamps, . . . . .	3,935 01
Due for electric light and power, . . . . .	1,431 87
Fuel on hand (electric), . . . . .	294 50
Carbons on hand, . . . . .	72 00
Oil and waste on hand, . . . . .	32 85
Globes on hand, . . . . .	12 80
Electric supplies on hand, . . . . .	27 45
Sundry accounts due the company, . . . . .	102 30
Cash on hand, . . . . .	462 10
<b>Total assets, as per books of the company, . . . . .</b>	<b>\$115,657 23</b>

## LIABILITIES.

Capital stock, . . . . .	\$54,000 00
Notes payable, . . . . .	45,225 00
Unpaid bills, . . . . .	1,592 31
Depreciation fund, . . . . .	5,370 58
<b>Total liabilities, as per books of the company, . . . . .</b>	<b>\$106,187 89</b>
Profit and loss balance, . . . . .	9,469 34
	<b>\$115,657 23</b>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$9,439 17	
{ electric, . . . . .	7,049 75	
Income from sale of gas, . . . . .		\$14,566 51
residuals, . . . . .		1,162 44
sale of electric light and power, . . . . .		10,820 22
Balance to profit and loss, { gas, . . . . .	6,289 78	
{ electric, . . . . .	3,770 47	
	<b>\$26,549 17</b>	<b>\$26,549 17</b>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$13,723 57
Balance of gas manufacturing account, . . . . .		6,289 78
Balance of electric manufacturing account, . . . . .		3,770 47
Rents, . . . . .		121 03
Interest paid, . . . . .	\$1,894 72	
Dividends declared, . . . . .	4,320 00	
Depreciation (gas), . . . . .	7,430 00	
Depreciation fund, . . . . .	790 79	
Balance June 30, 1894, . . . . .	9,469 34	
	<b>\$23,904 85</b>	<b>\$23,904 85</b>

## WEYMOUTH LIGHT AND POWER COMPANY.

## Assets.

Real estate, . . . . .	\$13,153 79
Steam plant, . . . . .	17,472 18
Electric plant, . . . . .	29,220 41

Electric lines, . . . . .	\$78,499 95
Meters, . . . . .	1,122 01
Arc lamps, . . . . .	2,661 94
Due for electric light and power, . . . . .	4,629 56
Fuel on hand, . . . . .	277 25
Carbons on hand, . . . . .	47 00
Oil and waste on hand, . . . . .	56 50
Incandescent lamps on hand, . . . . .	74 91
Other materials on hand, . . . . .	238 32
Horses, wagons, etc., . . . . .	356 50
Sundry accounts due the company, . . . . .	25,822 61
Office furniture, tools, etc., . . . . .	263 90
Cash on hand, . . . . .	1,643 02
Unexpired insurance, . . . . .	197 00
<b>Total assets, as per books of the company, . . . . .</b>	<b>\$175,736 85</b>

## LIABILITIES.

Capital stock, . . . . .	\$75,000 00
Bonds issued, . . . . .	75,000 00
Notes payable, . . . . .	7,124 73
Unpaid bills, . . . . .	5,049 14
Interest due but not paid, . . . . .	8,620 00
<b>Total liabilities, as per books of the company, . . . . .</b>	<b>\$170,693 87</b>
<b>Profit and loss balance, . . . . .</b>	<b>5,042 98</b>

\$175,736 85

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$16,021 71	
Income from sale of electric light and power, . . . . .		\$21,307 57
other sources, . . . . .		159 91
Balance to profit and loss, . . . . .	5,445 77	
	\$21,467 48	\$21,467 48

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$4,737 35
Balance of electric manufacturing account, . . . . .		5,445 77
Interest paid, . . . . .	\$4,633 59	
Depreciation, . . . . .	257 70	
Jobbing account, . . . . .	248 85	
Balance June 30, 1894, . . . . .	5,042 98	
	\$10,183 12	\$10,183 12

## WHITMAN ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$6,138 98
Steam plant, . . . . .	16,031 39
Electric plant, . . . . .	15,450 23
Electric lines, . . . . .	17,292 10
Meters, . . . . .	1,535 98
Transformers, . . . . .	3,884 80
Arc lamps, . . . . .	2,982 98

Treasury bonds, . . . . .	\$5,000 00
Due for electric light and power, . . . . .	1,608 06
Fuel on hand, . . . . .	153 25
Carbons on hand, . . . . .	65 70
Oil and waste on hand, . . . . .	50 00
Globes on hand, . . . . .	4 56
Other materials on hand, . . . . .	355 00
Tools on hand, . . . . .	79 00
Horses, wagons, etc., . . . . .	155 00
Office furniture, . . . . .	281 98
Cash on hand, . . . . .	174 51
Notes receivable, . . . . .	1,245 00
Unexpired insurance, . . . . .	31 22

Total assets, as per books of the company, . . . . .	\$72,519 14
Profit and loss balance, . . . . .	2,291 29

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\$74,811 03

## LIABILITIES.

Capital stock, . . . . .	\$35,000 00
Bonds issued, . . . . .	30,000 00
Notes payable, . . . . .	1,600 00
Unpaid bills, . . . . .	6,641 03
Interest due but not paid, . . . . .	1,570 00

Total liabilities, as per books of the company, . . . . .	\$74,811 03
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## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$9,022 64	
Income from sale of electric light and power, . . . . .		\$10,484 95
other sources, . . . . .		9 53
Balance to profit and loss, . . . . .	1,471 84	
	\$10,494 48	\$10,494 48

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .	\$1,680 74	
Balance of electric manufacturing account, . . . . .		\$1,471 84
Interest paid, . . . . .	1,519 60	
Other items, . . . . .	562 79	
Balance June 30, 1894, . . . . .		2,291 29
	\$3,763 13	\$3,763 13

## WILLIAMSTOWN GAS COMPANY.

## ASSETS.

Real estate, . . . . .	\$11,912 92
Machinery and manufacturing appliances, } . . . . .	21,290 60
Street mains, . . . . .	
Meters, . . . . .	568 56
Due for gas, . . . . .	413 15
Oil on hand, . . . . .	73 00
Wood on hand, . . . . .	214 00

Pipe and supplies on hand, . . . . .	\$513 56
Gas fixtures on hand, . . . . .	75 99
Horses, wagons, etc., . . . . .	70 00
Sundry accounts due the company, . . . . .	293 20
Cash on hand, . . . . .	8 19

Total assets, as per books of the company, . . . . . \$35,433 17

## LIABILITIES.

Capital stock, . . . . .	\$20,000 00
Bonds issued, . . . . .	10,000 00
Notes payable, . . . . .	3,311 28
Unpaid bills, . . . . .	53 67

Total liabilities, as per books of the company, . . . . . \$33,364 95  
Profit and loss balance, . . . . . 2,068 22

\$35,433 17

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$2,645 56	
Income from sale of gas, . . . . .		\$4,275 40
Balance to profit and loss, . . . . .	1,629 84	
	\$4,275 40	\$4,275 40

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$263 48
Balance of gas manufacturing account, . . . . .		1,629 84
Fixture account, . . . . .		937 16
Other items of income, . . . . .		22 73
Interest paid, . . . . .	\$750 51	
Other items, . . . . .	34 48	
Balance June 30, 1894, . . . . .	2,068 22	
	\$2,853 21	\$2,853 21

## WINCHENDON ELECTRIC LIGHT AND POWER COMPANY.

## ASSETS.

Steam plant, . . . . .	\$1,359 76
Electric plant, . . . . .	10,878 46
Electric lines, . . . . .	12,916 99
Meters, . . . . .	1,509 09
Arc lamps, . . . . .	1,961 16
Due for electric light and power, . . . . .	631 19
Carbons on hand, . . . . .	70 13
Oil and waste on hand, . . . . .	34 24
Incandescent lamps on hand, . . . . .	14 50
Globes on hand, . . . . .	50 48
Other materials on hand, . . . . .	85 60
Horses, wagons, etc., . . . . .	125 00
Sundry accounts due the company, . . . . .	62 68
Office furniture, . . . . .	6 00
Cash on hand, . . . . .	124 52

Tools, . . . . .	\$122 21
Unexpired insurance, . . . . .	58 69
Total assets, as per books of the company, . . . . .	\$30,010 70
Profit and loss balance, . . . . .	662 28
	<hr/>
	\$30,672 98

## LIABILITIES.

Capital stock, . . . . .	\$12,000 00
Bonds issued, . . . . .	12,000 00
Notes payable, . . . . .	6,360 00
Unpaid bills, . . . . .	312 98
	<hr/>
Total liabilities, as per books of the company, . . . . .	\$30,672 98

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$4,399 10	
Income from sale of electric light and power, . . . . .		\$5,600 72
Other sources, . . . . .		153 49
Balance to profit and loss, . . . . .	1,355 11	
	<hr/>	<hr/>
	\$5,754 21	\$5,754 21

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .	\$1,013 17	
Balance of electric manufacturing account, . . . . .		\$1,355 11
Others items of income, . . . . .		120 20
Interest paid, . . . . .	1,033 67	
Other items, . . . . .	90 75	
Balance June 30, 1894, . . . . .		662 28
	<hr/>	<hr/>
	\$2,137 59	\$2,137 59

## WOBURN ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$22,640 53
Steam plant, . . . . .	44,214 43
Electric plant, . . . . .	63,817 83
Electric lines, } . . . . .	
Meters, } . . . . .	
Transformers, } . . . . .	158,844 18
Arc lamps, } . . . . .	
Patent rights, . . . . .	21,000 00
Due for electric light and power, . . . . .	7,956 50
Fuel on hand, . . . . .	57 73
Carbons on hand, . . . . .	15 50
Oil and waste on hand, . . . . .	100 50
Incandescent lamps on hand, . . . . .	107 55
Globes on hand, . . . . .	12 50
Other materials on hand, . . . . .	360 46
Electric fixtures on hand, . . . . .	1,018 75
Horses, wagons, etc., . . . . .	570 00
Sundry accounts due the company, . . . . .	3,424 16

Office furniture, . . . . .	\$345 60
Cash on hand, . . . . .	1,292 08
Notes receivable, . . . . .	9,199 01

Total assets, as per books of the company, . . . . .	\$334,977 29
Profit and loss balance, . . . . .	19,913 48
	<u>\$354,890 77</u>

## LIABILITIES.

Capital stock, . . . . .	\$120,000 00
Bonds issued, . . . . .	100,000 00
Notes payable, . . . . .	120,197 97
Unpaid bills, . . . . .	10,673 74
Interest due but not paid, . . . . .	4,019 08

Total liabilities, as per books of the company, . . . . .	<u>\$354,890 77</u>
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## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$33,912 19	
Income from sale of electric light and power, . . . . .		\$42,113 76
Balance to profit and loss, . . . . .	8,201 57	
	<u>\$42,113 76</u>	<u>\$42,113 76</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .	\$18,916 04	
Balance of electric manufacturing account, . . . . .		\$8,201 57
Interest paid, . . . . .	9,199 01	
Balance June 30, 1894, . . . . .		19,913 48
	<u>\$28,115 05</u>	<u>\$28,115 05</u>

## WOBURN GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$9,500 00
Machinery and manufacturing appliances, . . . . .	28,000 00
Street mains, . . . . .	28,979 43
Meters, . . . . .	3,000 00
Due for gas, . . . . .	1,960 40
Gas coal on hand, . . . . .	2,820 00
Coke on hand, . . . . .	150 00
Tar on hand, . . . . .	450 00
Enrichers on hand, . . . . .	85 00
Purifying materials on hand, . . . . .	202 68
Other materials on hand, . . . . .	260 00
Sundry accounts due the company, . . . . .	190 00
Office furniture, . . . . .	219 50
Cash on hand, . . . . .	4,680 74
Investments, . . . . .	500 00
Total assets, as per books of the company, . . . . .	<u>\$80,997 75</u>

## LIABILITIES.

Capital stock, . . . . .	\$45,100 00
Deposits, . . . . .	15 00
Total liabilities, as per books of the company, . . . . .	<u>\$45,115 00</u>
Profit and loss balance, . . . . .	35,882 75
	<u>\$80,997 75</u>

CXX

## GAS AND ELECTRIC LIGHT.

[Jan.

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$10,639 22	
Income from sale of gas, . . . . .		\$12,986 32
residuals, . . . . .		1,964 82
other sources, . . . . .		38 50
Balance to profit and loss, . . . . .	4,340 42	
	<u>\$14,979 64</u>	<u>\$14,979 64</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$35,680 02
Balance of gas manufacturing account, . . . . .		4,340 42
Interest received, . . . . .		131 44
Jobbing account, . . . . .		363 14
Dividends declared, . . . . .	\$2,706 00	
Construction charged off, . . . . .	1,896 27	
Balance June 30, 1894, . . . . .	35,882 75	
	<u>\$40,485 02</u>	<u>\$40,485 02</u>

## WORCESTER ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$75,000 00
Steam plant, . . . . .	64,730 53
Electric plant, . . . . .	79,000 61
Electric lines, . . . . .	53,245 14
Meters, . . . . .	4,533 22
Transformers, . . . . .	8,866 76
Arc lamps, . . . . .	22,783 63
Due for electric light and power, . . . . .	11,462 00
Fuel on hand, . . . . .	1,834 44
Carbons on hand, . . . . .	2,280 00
Oil and waste on hand, . . . . .	67 54
Incandescent lamps on hand, . . . . .	583 00
Globes on hand, . . . . .	323 63
Other materials on hand, . . . . .	2,696 71
Electric fixtures and tools on hand, . . . . .	2,003 07
Horses, wagons, etc., . . . . .	943 00
Sundry accounts due the company, . . . . .	211 08
Office furniture, . . . . .	1,101 32
Cash on hand, . . . . .	27,604 91
Total assets, as per books of the company, . . . . .	<u>\$349,270 59</u>

## LIABILITIES.

Capital stock, . . . . .	\$200,000 00
Bonds issued, . . . . .	100,000 00
Notes payable, . . . . .	4,600 24
Total liabilities, as per books of the company, . . . . .	<u>\$304,600 24</u>
Profit and loss balance, . . . . .	44,770 35
	<u>\$349,270 59</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$73,724 69	
Income from sale of electric light and power, . . . .		\$136,736 97
Balance to profit and loss, . . . . .	63,012 28	
	<u>\$136,736 97</u>	<u>\$136,736 97</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$43,521 42
Balance of electric manufacturing account, . . . .		63,012 28
Interest received, . . . . .		439 60
Interest paid, . . . . .	\$5,000 00	
Dividends declared, . . . . .	16,000 00	
Depreciation, . . . . .	41,202 95	
Balance June 30, 1894, . . . . .	44,770 35	
	<u>\$106,973 30</u>	<u>\$106,973 30</u>

## WORCESTER GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$141,360 00
Machinery and manufacturing appliances, . . . . .	258,640 00
Street mains, . . . . .	224,880 73
Meters, . . . . .	21,445 97
Due for gas, . . . . .	827 32
Gas coal on hand, . . . . .	16,167 23
Coke on hand, . . . . .	2,025 00
Tar on hand, . . . . .	1,700 00
Enrichers on hand, . . . . .	6,979 81
Stoves on hand, . . . . .	1,450 00
Gas fixtures on hand, } . . . . .	
Cash on hand, . . . . .	11,228 61
Investments, . . . . .	3,352 50
Total assets, as per books of the company, . . . . .	<u>\$690,057 17</u>

## LIABILITIES.

Capital stock, . . . . .	\$500,000 00
Bonds issued, . . . . .	100,000 00
Notes payable, . . . . .	28,000 00
Deposits, . . . . .	3,162 76
Unpaid dividends, . . . . .	10,140 00
Total liabilities, as per books of the company, . . . . .	<u>\$641,302 76</u>
Profit and loss balance, . . . . .	48,754 41

\$690,057 17

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$131,389 26	
Income from sale of gas, . . . . .		\$199,932 81
residuals, . . . . .		12,788 16
other sources, . . . . .		114 25
Balance to profit and loss, . . . . .	81,445 96	
	<u>\$212,835 22</u>	<u>\$212,835 22</u>



## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1893, . . . . .		\$49,909 71
Balance of gas manufacturing account, . . . . .		81,445 96
Interest received, . . . . .		265 34
Other items of income, . . . . .		29 49
Interest paid, . . . . .	\$7,204 36	
Dividends declared, . . . . .	40,000 00	
Depreciation, . . . . .	34,445 99	
Stoves and fixtures, . . . . .	1,245 74	
Balance June 30, 1894, . . . . .	48,754 41	
	<hr/>	<hr/>
	\$131,650 50	\$131,650 50

## APPENDIX B.

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### SPECIAL REPORT UPON CERTAIN GAS COMPANIES IN BOSTON.

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COMMONWEALTH OF MASSACHUSETTS.

OFFICE OF THE BOARD OF GAS AND ELECTRIC LIGHT COMMISSIONERS,

March 26, 1894.

*To the Honorable Senate and House of Representatives.*

We have the honor to acknowledge the receipt, on the twenty-eighth day of February last, of an order, of which the following is a copy : —

*Whereas*, The price of gas in Boston and vicinity has been reduced by order of the Board of Gas Commissioners from \$1.30 per thousand feet to \$1.00 per thousand feet; and

*Whereas*, It is alleged that the amount charged on the gas bills since the said reduction has increased instead of diminished by reason of the increase of pressure without any increase of illuminating power; therefore, be it

*Ordered*, That the Board of Gas and Electric Light Commissioners be requested to investigate the methods of the gas companies operating in and around Boston and determine whether in their judgment the gas consumers are being fairly and honestly dealt with and whether the gas meters register accurately, and report their findings to the Legislature within four weeks from the time of the adoption of this order.

In reply we respectfully submit the following : —

The Board proceeded to investigate those companies in Boston and vicinity, which had been ordered within a year to reduce their prices for gas, — the seven companies enumerated in the following tables.

The prices of gas charged by the following companies during the periods covered by the investigations into the gas bills were as follows : —

*First Period— Before Reduction in Price was Ordered*

	Gas Rate per M.	Discount per M. for Prompt Payment.	Rate per M. paid, less Discount.
Boston Gas Light Company, . . . .	\$1.25	None.	\$1.25
Roxbury Gas Light Company, . . . .	1.70	20 cents.	1.50
Dorchester Gas Light Company, . . . .	1.75	20 cents.	1.55
South Boston Gas Light Company, . . . .	1.70	20 cents.	1.50
East Boston Gas Company, . . . .	1.75	None.	1.75
Brookline Gas Light Company, . . . .	1.50	None.	1.50
Chelsea Gas Light Company, . . . .	2.00	20 cents.*	—

\* 1.75 to consumers of over 200,000; 1.55 to consumers of over 1,000,000.

*Second Period— After Reduction in Price was Ordered*

	Gas Rate Per M.	Time of Reduc- tion of Price.	Discount or Prompt Payment.	Rate per M. paid, less Discount.
Boston Gas Light Company, . . . .	\$1.00	May 1, 1903.	None.	\$1.00
Roxbury Gas Light Company, . . . .	1.10	Jan. 1, 1904.	10 cents.	1.00
Dorchester Gas Light Company, . . . .	1.40	July 1, 1903.	10 cents.	1.30
South Boston Gas Light Company, . . . .	1.40	July 1, 1903.	10 cents.	1.30
East Boston Gas Company, . . . .	1.50	May 1, 1903.	10 cents.	1.40
Brookline Gas Light Company, . . . .	1.50	Oct. 1, 1903.	10 cents.	1.40
Chelsea Gas Light Company, . . . .	1.90	Jan. 1, 1904.	20 cents.	1.70

The rate in Roxbury was reduced by the Board to \$1.30 per M; later by the company to \$1.10.

The first point to which the Board directed its attention was a comparison of actual gas bills of consumers for the same periods, the first under the old price, the second under the new.

This comparison was undertaken to discover whether the "amount charged in the gas bills since the reduction has been increased instead of diminished."

The method adopted for this comparison was as follows:—

A member of the Board, in each case, visited the office of the company, and called for the sales ledger.

In the cases of the Boston, Roxbury, South Boston, Dorchester and Chelsea companies, the bills of certain consumers for January, 1893, were compared with the bills of the same consumers, living in the same houses, for January, 1894.

In the case of the Brookline Company the bills of certain consumers for the quarter ending Jan. 1, 1893, were compared with the bills of the same consumers, living in the same houses, for the quarter ending Jan. 1, 1894.

In the case of the East Boston Company, the bills of certain consumers for the three months ending Feb. 1, 1893, were compared with the bills of the same consumers, living in the same houses, for the quarter ending Feb. 1, 1894.

The sales ledgers are so constructed that after the amount of the bill of a consumer for the earlier period was ascertained, it was necessary to turn over several leaves to get at the amount for the second period. It was the practice of the commission to select names at random, covering all parts of the territory supplied, to set down the gas bill for the first period, and then to turn over to the second and set down the amount found there. Such a course made the examination fair to all parties.

It was obviously impossible to examine in detail the bills of all the consumers, and it was felt that if a large number were selected at random from each company the law of averages would show whether or not there was just ground for the allegation alluded to in the second paragraph of the preamble of the resolution of the Legislature.

In the case of each of the four smaller Boston companies the bills of 200 consumers were compared; in the case of the Chelsea Company, 127; in the case of the Brookline Company, 179.

In the case of the Boston Company the bills of 421 consumers, in addition to the 172 in Wards 9, 10 and 11, were inquired into by the Board previous to the legislative order.

The results of these comparisons are as follows:—

#### BOSTON GAS LIGHT COMPANY.

Schedule A, hereto annexed, shows in detail the results of the comparisons in seven of the ledger districts into which the company's territory is divided of the bills of the same consumers, in the same houses, for January, 1893, and January, 1894. Twenty names were taken out of each of the three books kept in each ledger district.

Of these 421 the bills of —

363 show a decrease.

58 show an increase.

## Of the decreased bills, —

In the first period 5,318,000 cubic feet were sold for . . . .	\$6,913 73
In the second period 4,458,570 cubic feet were sold for . . . .	4,445 57
A decrease of . . . . .	<u>\$2,468 16</u>

## Of the increased bills, —

In the first period 910,323 cubic feet were sold for . . . .	\$1,204 17
In the second period 1,605,550 cubic feet were sold for . . . .	1,605 55
An increase of . . . . .	<u>\$401 38</u>

The net decrease of these 421 bills in the second period, \$2,066.78.

Percentage of decrease in the amount of bills, . . . .	25.46 per cent.
Percentage of decrease from \$1.30 to \$1.00, . . . .	23.07 per cent.
Percentage of decrease in consumption, . . . .	2.6 per cent.

It is worthy of note here that the mayor of Boston, on November last, sent to the city council a message, from which the following is an extract : —

Some question having arisen as to whether the citizens were receiving the full benefit of the reductions, I requested the city engineer to inquire into the matter.

The actual gas bills for the months of May, June, July and August, 1892, and for the corresponding four months of 1893, were procured for the following buildings, all situated in the territory formerly supplied by the Boston Gas Light Company exclusively, viz. : —

American House,  
Hotel Brunswick,  
New England House,  
Parker House,  
Quincy House,  
Revere House,  
Tremont House,  
United States Hotel,  
The Vendome,  
The Victoria,

Young Men's Christian Union,  
C. F. Hovey & Co.,  
Jordan, Marsh & Co.,  
Macullar, Parker & Co.,  
United States Custom House,  
United States Post Office.  
Young's Hotel,  
New York & New England Passenger Station.

It was found that the gas bills of these houses for the four months in 1892 amounted to \$17,820.99, while the bills for the corresponding period of 1893 were \$13,281.57, a reduction of \$4,539.42, or almost exactly twenty-five and a half per cent.

It thus appears that these particular consumers, whose experience may be assumed to have been representative of that of the people generally, received the full benefit of the reduction in the prices charged by the Boston Gas Light Company from \$1.30 to \$1 per thousand cubic feet.

Previous to the passage of this order, the Board had asked the Boston Gas Light Company for the following information: one hundred and ninety-four names of possible consumers were selected at random by the Board, on different streets in the city, and the Boston Gas Light Company was requested to give the amount of their gas bills for the six months ending Feb. 1, 1894, and at the same time the gas bills of the same houses for the same period a year ago. Houses occupied by the same families during the two periods were selected. These consumers' bills were in the two ledger districts not covered by the preceding examination by the Board.

The company promptly complied with this request. As almost all these accounts were quarterly accounts it was obliged to take the six months ending Jan. 1, 1894, and compare them with the corresponding six months of the preceding year. In 28 cases the bills were found to be larger; in 144 cases, smaller. The aggregate of the 28 bills in the first period was \$1,143.48, in the second period, \$1,359.16, an increase \$215.68. The aggregate of the 144 bills in the first period was \$6,345.37, in the second, \$4,620.71, a decrease of \$1,724.66. (In a large number of cases, owing to the dwelling-houses being closed until fall, it was obliged to take the period running from seven to nine months in making the comparison.)

Schedule *B* contains in detail the information furnished by the company in answer to these inquiries.

The net decrease in the second period shown in these answers is 20.14 per cent.

The total amount of gas sold by the Boston Gas Light Company, excepting for street lamps, during the last six months of 1892 was 553,378,000 cubic feet for \$719,391.79; during the last six months of 1893 was 535,314,900 cubic feet for \$535,314.90, a saving in consumers' bills all over the city of \$184,076.89.

Number of consumers (meters) for the first period was 30,472; number of consumers (meters) for the second period was 31,594.

If the same amount had been sold in the second period there would have been a saving to consumers of \$160,594.90, a percentage of 23.08 of saving. The increased saving actually shown is apparently due to the decreased consumption, owing to the dulness of trade.

#### ROXBURY GAS LIGHT COMPANY.

Schedule *C*, hereto annexed, shows in detail the results of the comparisons of the monthly bills of the same consumers, 201 in number, in the same houses, for January, 1893, and January,

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1894. The amounts of the bills rendered are given in each case. From the 1893 bills a discount of twenty cents per M. was allowed ; from the 1894 bills a discount of ten cents per M. feet, for prompt payment.

Making these allowances, it is found that of these 201 cases, —

12 show an increase.

189 show a decrease.

Of the decreased bills, —

In the first period 1,716,000 cubic feet were sold for . . . .	\$2,564 08
In the second period 1,568,920 cubic feet were sold for . . . .	1,568 92
<hr/>	
A decrease of . . . . .	\$995 16

Of the increased bills, —

In the first period 70,000 cubic feet were sold for . . . . .	\$105 38
In the second period 146,000 cubic feet were sold for . . . . .	146 28
<hr/>	
An increase of . . . . .	\$40 90

The net decrease of the 201 bills was \$954.26.

Percentage of decrease in amount of bills, . . . . .	35.7 per cent.
Percentage of decrease from \$1.50 to \$1.00, . . . . .	33.3 per cent.
Percentage of decrease in consumption, . . . . .	3.9 per cent.

METERS.	Total in Use.	Monthly.	Quarterly.
Feb. 1, 1893, . . . . .	8,739	6,284	2,455
Feb. 1, 1894, . . . . .	8,890	6,485	2,405

Amount of monthly bills for January, 1893, at \$1.50 net, . . . .	\$19,249 25
Amount of monthly bills for January, 1894, at \$1.00 net, . . . .	13,459 90

	First Period.	Second Period.
Amount of average monthly bill, . . . . .	\$3 06	\$2 08

Percentage of decrease of average monthly bill, 32 per cent.

DORCHESTER GAS LIGHT COMPANY.

Schedule D, hereto annexed, shows in detail the results of the comparisons of the monthly bills of the same consumers, 200 in number, in the same houses, for January, 1893, and January, 1894. The amounts of the bills rendered are given in each case. From the 1893 bills a discount of twenty cents per M. feet was allowed ; from the 1894 bills a discount of ten cents per M., for prompt payment.

Making these allowances, it is found that of these 200 cases,—

62 show an increase.

138 show a decrease.

Of the decreased bills,—

In the first period 515,000 cubic feet were sold for . . . .	\$772 66
In the second period 427,700 cubic feet were sold for . . . .	556 00
A decrease of . . . . .	\$216 66

Of the increased bills,—

In the second period 292,400 cubic feet were sold for . . . .	\$380 24
In the first period 189,000 cubic feet were sold for . . . .	283 43
An increase of . . . . .	\$96 81
The net decrease of the 200 bills was \$119.85.	

The percentage of decrease in the amount of bills, . . . .	11.35 per cent.
The percentage of decrease from \$1.50 to \$1.30, . . . .	13.33 per cent.
Percentage of increase in consumption, . . . . .	2.2 per cent.

METERS.	Total in Use.	Monthly.	Quarterly.
Feb. 1, 1893, . . . . .	4,267	2,847	1,420
Feb. 1, 1894, . . . . .	5,002	3,603	1,399

Amount of monthly bills for January, 1893, at \$1.50 net, . . . .	\$6,367 80
Amount of monthly bills for January, 1894, at \$1.30 net, . . . .	7,285 88

	First Period.	Second Period.
Amount of average monthly bill, . . . . .	\$2 24	\$2 02

Percentage of decrease of average monthly bill 9.8 per cent.

#### SOUTH BOSTON GAS LIGHT COMPANY.

Schedule E, hereto annexed, shows in detail the results of comparisons of the bills of 200 consumers made in the same manner as in the Dorchester company. The amounts of the bills rendered are given in each case. From the 1893 bills a discount of twenty cents per M. feet was allowed; from the 1894 bills a discount of ten cents per M., for prompt payment.

Making these allowances, it is found that of these 200 cases,—

43 show an increase.

157 show a decrease.



cxxx

# GAS AND ELECTRIC LIGHT.

[Jan.

## Of the decreased bills, —

In the first period 1,338,600 cubic feet were sold for . . . .	\$2,008 06
In the second period 1,151,300 cubic feet were sold for . . . .	1,496 71
A decrease of . . . . .	\$511 35

## Of the increased bills, —

In the first period 297,000 cubic feet were sold for . . . .	\$445 64
In the second period 434,300 cubic feet were sold for . . . .	564 58
An increase of . . . . .	\$118 94

The net decrease of the 200 bills, \$392.41.

Percentage of decrease in the amount of bills, . . . .	16.00 per cent.
Percentage of decrease from \$1.50 to \$1.30, . . . .	13.33 per cent.
Percentage of decrease in consumption, . . . .	3.00 per cent.

METERS.	Total in Use.	Monthly.	Quarterly.
Feb. 1, 1893, . . . . .	2,787	2,751	36
Feb. 1, 1894, . . . . .	2,957	2,921	36

Amount of monthly bills for January, 1893, at \$1.50, . . . .	\$13,374 07
Amount of monthly bills for January, 1894, at 1.30, . . . .	11,339 86

Amount of average monthly bill, . . . . .	First Period. \$4 86	Second Period. \$3 88
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Percentage of decrease of average monthly bill, 20 per cent.

## EAST BOSTON GAS COMPANY.

Schedule F, hereto annexed, shows in detail the results of comparisons of the bills of 211 consumers for November and December, 1892, and January, 1893, with the bills of the same consumers in the same houses for November and December, 1893, and January, 1894.

The bills of 164 show a decrease. 47 show an increase.

## Of the decreased bills, —

In the first period 3,266,900 cubic feet were sold for . . . .	\$5,717 15
In the second period 2,741,600 cubic feet were sold for . . . .	4,112 56
A decrease of . . . . .	\$1,604 59

## Of the increased bills, —

In the first period 740,600 cubic feet were sold for . . . . .	\$1,296 16
In the second period 1,046,100 cubic feet were sold for . . . . .	1,669 18
An increase of . . . . .	\$273 02
The net decrease of the 211 bills was . . . . .	\$1,331 57
The percentage of decrease in the amount of the bills, . . . . .	19.00 per cent.
Percentage of decrease from \$1.75 to \$1.50 was . . . . .	14.28 per cent.
Percentage of decrease in consumption, . . . . .	5.4 per cent.

METERS.	Total in Use.
Feb. 1, 1893, . . . . .	1,851
Feb. 1, 1894, . . . . .	1,934
Amount of bills for January, 1893, at \$1.75 net, . . . . .	\$6,757 68
Amount of bills for January, 1894, at \$1.50 net, . . . . .	6,600 68

There was not time to separate the monthly bills from the quarterly bills in this case.

## BROOKLINE GAS LIGHT COMPANY.

Schedule *G*, hereto annexed, shows in detail the results of comparisons of the bills of 179 consumers for the quarter ending Jan. 1, 1893, with the bills of the same consumers in the same houses, for the quarter ending Jan. 1, 1894. The amount of the bills rendered are given in each case. From the 1892 bills no discount was allowed; from the 1893 bills a discount of ten cents per M., for prompt payment. The comparisons were all made from bills selected from the territory of the company prior to its extension of mains into Boston.

Of the 179 customers whose bills were compared, —

The bills of 168 show a decrease.                      11 show an increase.

## Of the decreased bills, —

In the first period 3,175,750 cubic feet were sold for . . . . .	\$6,033 92
In the second period 2,417,950 cubic feet were sold for . . . . .	3,385 13
A decrease of . . . . .	\$2,648 79

## Of the increased bills, —

In the first period 143,260 cubic feet were sold for . . . . .	\$272 20
In the second period 223,100 cubic feet were sold for . . . . .	312 34
An increase of . . . . .	\$40 14

The net decrease of the 179 bills was \$2,608.65.

The percentage of decrease in the amount of bills, . . . . .	41.3 per cent.
The percentage of decrease from \$1.90 to \$1.40 was . . . . .	26.3 per cent.
The percentage of decrease in consumption, . . . . .	20.4 per cent.

This company has begun the monthly bill system since the reduction, and no comparison of monthly bills was possible.

It has also, by changing from coal to water gas, very much increased the specific gravity of its gas, and this fact has doubtless contributed very largely to the decrease in consumption.

CHelsea GAS LIGHT COMPANY.

Schedule *H*, hereto annexed, shows in detail the results of comparisons of the bills of 127 consumers for January, 1893, with the bills of the same consumers in the same houses for January, 1894. The net price is given in each case, allowing for discounts for prompt payment in both periods.

The bills of 65 show a decrease.      62 show an increase.

Of the decreased bills, —

In the first period 485,100 cubic feet were sold for . . . .	\$873 19
In the second period 287,600 cubic feet were sold for . . . .	517 03
A decrease of . . . . .	\$356 16

Of the increased bills, —

In the first period 288,000 cubic feet were sold for . . . .	\$518 50
In the second period 367,260 cubic feet were sold for . . . .	624 35
An increase of . . . . .	\$105 85

The net decrease of the 127 bills was \$250.31.

The percentage of decrease was . . . . .	17.9 per cent.
The percentage of decrease from \$1.80 to \$1.70 is . . . .	5.5 per cent.
Percentage of decrease in consumption, . . . . .	15.00 per cent.

METERS.	Total in Use.	Monthly.	Quarterly.
Feb. 1, 1893, . . . . .	1,588	675	913
Feb. 1, 1894, . . . . .	1,494	588	906

Amount of monthly bills for January, 1893, at \$1.80, . . . .	\$3,115 86
Amount of monthly bills for January, 1894, at \$1.70, . . . .	2,533 93

	First Period.	Second Period.
Amount of average monthly bills, . . . . .	\$4 76	\$4 31

Percentage of decrease of average monthly bills, 9.4 per cent.

The result of the foregoing examination shows that in the large majority of cases bills in the second period have been reduced. There are, of course, instances where the bills have been increased. The lowering of the price of an article would in ordinary times tend to increase its consumption generally; and a reduction always would incline certain individuals to a greater use of the article.

This law applies to consumers of gas as well as of other staples. Then, too, it must be remembered that households vary in size from year to year, and that habits of families change, so that decreases and increases of bills are often due to these fluctuations.

The enforced economies caused by dull business have had a great effect upon the consumption of gas, as is best shown in the comparison of the aggregates of the Boston Gas Light Company for the last six months of 1892 with the same period of 1893.

The percentage of decrease in the amount of bills is of course affected by the relative amounts of gas consumed during the two periods selected for comparison.

The Dorchester Company alone shows an increased consumption in the same period. This increase lessens the percentage of decrease in bills rendered.

In the other companies the diminished consumption in the second period increases the percentage of decrease in the bills.

It might appear at first inspection that the per cent. of decrease in bills ought to equal the sum of the percentages of decrease of price and of consumption.

This is not the fact, and a more careful study of the subject shows that such cannot be the fact.

This apparent discrepancy is governed in each case by the particular relation of the difference in price to the difference in consumption, and must be greatest where there is a large decrease in both price and consumption.

#### PRESSURES.

Illuminating gas is lighter than air. From the application of well-known laws to its commercial distribution it appears that the principal factors governing the pressure at any point in the distributing system are the elevation of that point above the works, the size of the mains leading to it, the rate of consumption and the pressure at the works or the principal centre of distribution, the latter commonly known as the initial pressure.

Gas pressures are generally stated in inches and tenths of an inch, meaning thereby that the pressure is equivalent to that

exerted by a column of water of the height named. It is usually measured by a column of water in a round glass tube of about half an inch in diameter and a pressure sufficient to support such a column of water one, two or three inches in height, is a pressure of one, two or three inches respectively. The most ready means of changing initial pressures and the one therefore most generally adopted is by opening or closing a large valve in the leading main where it leaves the works. When a company has one or more holders at a distance from its works, another point of initial pressure may be thereby established, usually at the largest and heaviest holder, the actual pressure in the main depending not upon the weight of the holder or upon any other contrivance within the works, these factors being controlled by the extent to which the valve above referred to may be open. Other factors remaining unchanged, a change of initial pressure will affect the pressure of the entire system, increasing or reducing it in the same ratio.

As an increase in consumption has a tendency to reduce pressure in a system, initial pressure should be greatest at the period of greatest consumption. As the laying of additional or larger leading mains tends to increase the pressure in a system and the extension of the system by the addition of new mains at a distance to decrease it, the initial pressure should be decreased or increased accordingly. The importance of a change in initial pressure is apparent from these facts and the Board has directed its efforts to ascertain the facts relative thereto in the case of the several companies named.

Two methods of preserving a record of initial pressure are in common use. In one, by an ingenious mechanical contrivance, the gas itself, by its varying pressure, is made to automatically record upon a paper specially prepared and arranged for the purpose, the actual pressure upon the gas for every hour of the day. In the other, the pressure indicated in the glass tube above referred to is noted and recorded by the person in charge upon sheets prepared for the purpose.

The first method has been, and is now, in use by the Boston Company at its works, and by the Roxbury at its principal point of distribution; the latter method by the Dorchester Company at its works, and by the Boston Company at a main distributing point, this company by reason of the location of certain holders away from its works having such a point at Gerard Street.

The Board has secured and personally examined the original sheets or records made at these points by these companies. The period considered was in every case the same as that in the

examination of the consumers' bills, and the portion of the day calling for greatest consumption was considered as the one most likely to affect the size of these bills; for the same reason the pressures given are the average pressures throughout the period considered.

The pressures found in the records by this method are as follows: —

Boston Co. (North End Works), . . . . .	{ 1893, 2.6 inches. 1894, 2.58 inches.
Boston Co. (Gerard St.), . . . . .	{ 1893, 3.24 inches. 1894, 3.16 inches.
Roxbury Co., . . . . .	{ 1893, 3.03 inches. 1894, 2.57 inches.
Dorchester Co., . . . . .	{ 1893, 3.11 inches. 1894, 3.21 inches.

It has not been customary in the smaller companies throughout the State to preserve the record of pressure readings, and, so far as the Board has been able to learn, no such records have been kept in the South Boston, East Boston, Chelsea or Brookline companies. The works of these companies have, however, been visited by the Board, or the Inspector of Gas, at its request, and the pressures carried observed. In 1886 a general inquiry was made by the Board as to initial pressures usually maintained, and the result of that inquiry in the case of the companies last named is given below for the purpose of comparison: —

South Boston, . . . . .	{ 1886, 2.8 1894, 2.8
East Boston, . . . . .	{ 1886, 2.2 1894, 2.4
Chelsea, . . . . .	{ 1886, 2.7 1894, 3.1
Brookline, . . . . .	{ 1886, 3.1 1894, 3.4

While the statements above as to initial pressure may serve to indicate in a measure what changes may have been made in the pressure upon the system generally, they afford but little indication of the actual pressure existing at any particular point of the system. Records of observations at various points are not customary, and, so far as the Board is aware, have not been kept in any of these companies.

In the case of the Dorchester Company, one year ago complaints were frequent at the offices of the Board and of the company of poor light, which, upon investigation, was found to be due to lack of pressure at the points complained of because the main

system was inadequate to the consumption desired. Since then a new large leading main has been constructed from the works and about three miles of new mains in extension of the system have been laid. The first fact would call for a reduction of the initial pressure, the second for an increase. It appears that the actual initial pressure has been increased one-tenth of an inch.

In the Roxbury Company within a year a similar main leading from the works has been constructed on account of complaints similar in character, although less numerous, and to provide for an expected increase of general consumption. This would fairly call for a reduction of the initial pressure, and it appears that it has been reduced .46 of an inch.

The Brookline Company, between the two periods considered, has very largely extended its distributing system. This fact and the greater specific gravity of the new gas would require an increase of initial pressure, and the foregoing statements show that it has been increased about .30 of an inch.

Whether these changes in fact secure to every part of the district the exact pressure desired it would be impossible to determine except by a series of observations at numerous points at the period of greatest consumption, which the Board has neither the facilities nor the time under this order to make.

#### THE CORRECTNESS OF METERS.

The Inspector of Gas and Gas Meters was furnished by the Board with lists of consumers whose bills for the second period had increased.

The inspector selected from these lists as many meters as he had time to examine. Each meter was carefully identified by the Inspector.

The average error of the 43 Boston meters was found to be 1.51 per cent.

"	"	"	29 So. Boston	"	"	0.80	"
"	"	"	25 Dorchester	"	"	0.66	"
"	"	"	20 Chelsea	"	"	2.65	"
"	"	"	22 E. Boston	"	"	3.93	"
"	"	"	8 Roxbury	"	"	0.06	"
"	"	"	5 Brookline	"	"	1.00	"
"	"	"	150 meters	"	"	1.65	"

The law allows a meter to be stamped as correct which does not vary more than two per cent. from the standard measure.

The inspector reports the above to be a severe test, showing the general accuracy of the meters in use by the above companies, as only about four-tenths of one per cent. of the meters in use by

these companies were examined and these were the meters of consumers whose bills had in every case increased.

The companies whose meters show the largest errors were found by the Inspector to have in their gas for a series of years more than the average amount of ammonia.

Some of the meters of the East Boston, South Boston and Chelsea companies, tested by the Inspector, have been in use from ten to twenty years.

#### COMPARISON OF AVERAGE CANDLE POWERS.

The Inspector has also furnished the Board with the following table, showing from actual tests made by him a comparison of the average candle powers of the several companies under investigation for the periods set against their names respectively.

Boston,	. . . .	{ November and December, 1892, January, 1893, 23.32
		{ November and December, 1893, January, 1894, 24.5
Roxbury,	. . . .	{ November and December, 1892, January, 1893, 21.2
		{ November and December, 1893, January, 1894, 22.8
Dorchester,	. . . .	{ October, November and December, 1892, . . . 22.9
		{ October, November and December, 1893, . . . 23.7
South Boston,	. . . .	{ October, November and December, 1892, . . . 17.9
		{ October, November and December, 1893, . . . 17.7
East Boston,	. . . .	{ November and December, 1892, January, 1893, 17.75
		{ November and December, 1893, January, 1894, 18.4
Brookline,	. . . .	{ November and December, 1892, January, 1893, 18.
		{ November and December, 1893, January, 1894, 23.4
Chelsea,	. . . .	{ October, November and December, 1892, . . . 18.25
		{ October, November and December, 1893, . . . 17.95

From the manufacturing records of the several companies and their average candle powers it is apparent that no changes in methods worthy of note have been made in their processes or in the quality of the gas, during the period considered, except that referred to above by the Brookline company.

Respectfully submitted.

JOHN T. WHEELWRIGHT.  
FORREST E. BARKER.  
MORRIS SCHAFF.

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NOTE.— Pages cxxiii to cxxxviii inclusive contain a copy of that portion of the report of this board which was printed as a legislative document. The remainder consisted of the schedules referred to above, which contained only detailed statements of the bills, about five thousand in number, which were examined by the Board.



Table showing Results of Comparison of Individual Bills, Candle Power and Pressures.

	Number of Customers.	Number Showing Increase.	Number Showing Decrease.	AMOUNT OF GAS CONSUMED BY INCREASED BILLS.				
				BEFORE REDUCTION.		AFTER REDUCTION.		
				Feet.	Dollars.	Feet.	Dollars.	Difference.
Boston Gas Light Co., .	421	58	363	910,323	\$1,204 17	1,605,550	\$1,605 55	\$401 38
Roxbury Gas Light Co., .	201	12	189	70,000	105 38	146,000	146 28	40 90
Dorchester Gas Light Co., .	200	62	138	189,000	283 45	292,400	380 24	96 81
South Boston Gas Light Co.,	200	43	157	297,000	445 64	434,300	564 58	118 94
East Boston Gas Light Co.,	211	47	164	740,000	1,296 16	1,046,100	1,569 18	273 02
Brookline Gas Light Co., .	179	11	168	143,260	272 20	223,100	312 34	40 14
Chelsea Gas Light Co., .	127	62	65	288,000	518 50	367,260	624 35	105 85

Table showing Results of Comparison, etc. — Continued.

	AMOUNT OF GAS CONSUMED BY DECREASED BILLS.				
	BEFORE REDUCTION.		AFTER REDUCTION.		
	Feet.	Dollars.	Feet.	Dollars.	Difference.
Boston Gas Light Co., .	5,318,000	\$5,913 73	4,458,570	\$4,445 57	\$2,468 16
Roxbury Gas Light Co., .	1,716,000	2,564 08	1,508,920	1,508 92	995 16
Dorchester Gas Light Co., .	515,000	772 66	427,700	556 00	216 66
South Boston Gas Light Co.,	1,338,600	2,008 06	1,151,300	1,496 71	511 35
East Boston Gas Light Co.,	3,266,900	5,717 15	2,741,600	4,112 56	1,604 59
Brookline Gas Light Co., .	3,175,750	6,033 92	2,417,950	3,385 13	2,648 79
Chelsea Gas Light Co., .	485,100	873 19	287,600	517 03	356 16

Table showing Results of Comparison, etc. — Concluded.

	Net Decrease of Bills.	Net Increase of Bills.	Percentage of Decrease in Amount of Bills.	Percentage of Decrease in Consumption.	Percentage of Decrease in Price.	Average Candle Power, First Period.	Average Candle Power, Second Period.	Average Pressure, First Period.	Average Pressure, Second Period.	Average Error in Meters of Increased Bills.
Boston Gas Light Co., .	\$2,066 78	-	25.46	2.6	23.07	23.22	24.5	2.6	2.58	1.51
Roxbury Gas Light Co., .	954 26	-	35.7	3.9	33.3	21.2	22.86	3.03	2.57	0.06
Dorchester Gas Light Co., .	119 85	-	11.35	12.2	13.33	22.9	23.7	3.11	3.21	0.66
South Boston Gas Light Co.,	392 41	-	16.	3.	13.33	17.9	17.	2.8	2.8	0.80
East Boston Gas Light Co.,	1,331 57	-	19.	5.4	14.28	17.75	18.4	2.2	2.4	3.93
Brookline Gas Light Co., .	2,008 65	-	41.3	20.4	26.3	18.	23.4	3.1	3.4	1.00
Chelsea Gas Light Co., .	250 31	-	17.9	15.	5.5	18.25	17.95	2.7	3.1	2.65

\* North End Works.

† Gerard Street.

‡ Increase.

§ 1886.

## APPENDIX C.

### NEW LEGISLATION.

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[CHAP. 45, ACTS OF 1894.]

**An Act to authorize the Town of Wellesley to lease the Right to attach Electric Wires to Poles maintained by Said Town.**

*Be it enacted, etc., as follows :*

SECTION 1. The town of Wellesley, by its board of selectmen, may from time to time lease for a term of years, not exceeding ten years at any one time, to any corporation, firm or person agreeing to furnish electric light or power, or both, to parties wishing to purchase the same, the right to attach wires to poles owned by said town, and to place within said town such plant as may be deemed necessary by the selectmen for such purpose; and it is hereby expressly provided that such corporation, firm or person shall acquire no permanent franchise, license, right or privilege in said town, and shall have no right to maintain such wires or such plant therein, beyond the time or contrary to the terms fixed by contract or lease by and between said town and such corporation, firm or person.

SECTION 2. Except as provided in section one said corporation, firm or person shall be bound by existing laws as regards such poles and plant.

SECTION 3. This act shall take effect upon its passage. [*Approved February 21, 1894.*]

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[CHAP. 182, ACTS OF 1894.]

**An Act relative to the Payment of Debts incurred in the Establishment of Municipal Gas and Electric Lighting Plants.**

*Be it enacted, etc., as follows :*

SECTION 1. Section nine of chapter four hundred and fifty-four of the acts of the year eighteen hundred and ninety-three is hereby amended by striking out all after the word "may," in the third line, and inserting in place thereof the words: — provide for the payment of the debt incurred, in annual payments of such amounts

as will in the aggregate extinguish the same within a term not exceeding thirty years, and issue bonds, notes or scrip therefor, and the amount required thereby shall without further vote be assessed by the assessors of such town or city in each year thereafter until said debt shall be extinguished, in the same manner as other taxes are assessed under the provisions of section thirty-four of chapter eleven of the Public Statutes; said bonds, notes or scrip being subject in all other respects to the provisions of said chapter three hundred and seventy,—so as to read as follows:— *Section 9.* In lieu of issuing bonds under the provisions of section four of said chapter three hundred and seventy, a town or city may provide for the payment of the debt incurred, in annual payments of such amounts as will in the aggregate extinguish the same within a term not exceeding thirty years, and issue bonds, notes or scrip therefor, and the amount required thereby shall without further vote be assessed by the assessors of such town or city in each year thereafter until said debt shall be extinguished, in the same manner as other taxes are assessed under the provisions of section thirty-four of chapter eleven of the Public Statutes; said bonds, notes or scrip being subject in all other respects to the provisions of said chapter three hundred and seventy.

SECTION 2. This act shall take effect upon its passage. [*Approved March 30, 1894.*]

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[CHAP. 299, ACTS OF 1894.]

An Act relative to the Refusal of Gas Companies to furnish Gas in Certain Cases.

*Be it enacted, etc., as follows:*

It shall not be lawful for any corporation engaged in manufacturing, selling or distributing gas, to refuse to furnish or supply gas to or for any building or premises for the reason that a gas bill remains unpaid by any previous occupant of said building or premises: *provided*, the person or persons applying for gas shall not be in arrears to such corporation for gas previously furnished to or for said building or premises, or to or for any other building or premises. [*Approved April 23, 1894.*]

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[CHAP. 316, ACTS OF 1894.]

An Act to authorize Gas and Electric Light Companies to discontinue Service for Non-payment of Charges.

*Be it enacted, etc., as follows:*

Section sixteen of chapter sixty-one of the Public Statutes is hereby amended by inserting after the word "gas," in the first

line, the words:—or electric light,—by striking out in the third line, the word “gaslight,” and inserting in place thereof the words:—gas or electric light,—by inserting after the word “gas,” in the fourth line, the words:—or electric light,—by inserting after the word “pipes,” in the ninth line, the word:—wires,—and by striking out the words “or pipes,” in the tenth line, and inserting in place thereof the words:—pipes or wires,—so as to read as follows:—*Section 16.* If any person supplied with gas or electric light neglects or refuses to pay the amount due for the same or for the rent of the meter or other articles hired by him of the gas or electric light company, such company may stop the gas or electric light from entering the premises of such person. In such cases the officers, servants, or workmen of the company may, after twenty-four hours’ notice, enter the premises of such person between the hours of eight in the forenoon and four in the afternoon, and separate and take away such meter or other property of the company, and may disconnect any meter, pipes, wires, fittings or other works, whether the property of the company or not, from the mains, pipes or wires of the company. [*Approved April 27, 1894.*]

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[CHAP. 327, ACTS OF 1894.]

**An Act to confer upon the Board of Gas and Electric Light Commissioners Certain Powers in Respect to regulating the Price and Quality of Electric Light.**

*Be it enacted, etc., as follows:*

**SECTION 1.** The provisions of section one of chapter three hundred and fifty of the acts of the year eighteen hundred and eighty-eight are hereby extended, so far as applicable, to all electric light companies and gas companies engaged in the sale of electric light in this Commonwealth, and to the electric light sold and delivered by said companies.

**SECTION 2.** This act shall take effect upon its passage. [*Approved April 28, 1894.*]

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[CHAP. 350, ACTS OF 1894.]

**An Act prohibiting the Issue of Stock or Scrip Dividends by Corporations.**

*Be it enacted, etc., as follows:*

**SECTION 1.** No telegraph, telephone, gaslight, electric light, steam railroad, street railway, aqueduct or water company established under the laws of this Commonwealth shall declare any



stock or scrip dividend or divide the proceeds of the sale of stock or scrip among its stockholders; nor shall any such company create any additional new stock or issue certificates thereof to any person unless the par value of the shares so issued is first paid in cash to its treasurer.

SECTION 2. All certificates of stock or scrip issued in violation of the preceding section shall be void; and the directors of the corporation issuing the same shall be liable to a penalty of one thousand dollars each, to be recovered by indictment in any county where any of them reside; but if any such director proves that before such issue he filed his dissent therefrom in writing with the clerk, or was absent and at no time voted therefor, he shall not be so liable.

SECTION 3. Sections eighteen and nineteen of chapter one hundred and five of the Public Statutes are hereby repealed. [*Approved May 7, 1894.*]

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[CHAP. 432, ACTS OF 1894.]

An Act relative to the Submission of the Question of establishing  
Municipal Lighting Plants to Popular Vote.

*Be it enacted, etc., as follows:*

SECTION 1. Section seven of chapter four hundred and fifty-four of the acts of the year eighteen hundred and ninety-three is hereby amended by striking out in the tenth line, the words "three years," and inserting in place thereof the words:—one year,—so as to read as follows:—*Section 7.* No city shall exercise the authority conferred in section one of said chapter until a vote that it is expedient to exercise such authority shall have passed each branch of its city council by a two thirds vote in each of two consecutive municipal years, and thereafter have been ratified by a majority of the voters present and voting thereon at an annual municipal election. When such a vote has failed to secure such ratification no similar vote shall be submitted for ratification until the expiration of one year thereafter. The mayor of any city shall have the power to veto any vote passed under authority of this act, but nothing in this act shall be construed to prevent the city council from passing any such vote, in the usual manner, over the veto of the mayor.

SECTION 2. This act shall take effect upon its passage. [*Approved May 26, 1894.*]

[CHAP. 448, ACTS OF 1894.]

**An Act to authorize the Submission of the Question of the Establishment of a Municipal Lighting Plant to the Voters of a City at a Special Election.**

*Be it enacted, etc., as follows:*

The vote of the city council of a city that it is expedient to exercise the authority conferred in section one of chapter four hundred and fifty-four of the acts of the year eighteen hundred and ninety-three, required by section seven of said chapter, may be ratified by a majority of the voters of such city present and voting thereon at a special municipal election. [Approved June 1, 1894.]

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[CHAP. 450, ACTS OF 1894.]

**An Act relative to the Issue of Stock and Bonds by Gas and Electric Light Companies.**

*Be it enacted, etc., as follows:*

SECTION 1. Gas companies and electric light companies, whether such companies are organized under general laws or under special charters, and however authorized to issue capital stock and bonds, shall hereafter issue only such amounts of stock and bonds, as may from time to time, upon investigation by the board of gas and electric light commissioners be deemed and be voted by them to be reasonably requisite for the purposes for which such issue of stock or bonds has been authorized. The said board shall announce a decision within thirty days from the date of the last hearing upon the application of any gas or electric light company for permission to issue such stock or bonds. The vote of the board approving such issue shall specify the respective amounts of stock and bonds authorized to be issued for the respective purposes to which the proceeds thereof are to be applied. Any such decision and vote of the board of gas and electric light commissioners shall be filed in writing in the office of said board within seven days after the rendering thereof, and shall assign in writing the reasons for the decision. A certificate setting forth the vote of the board shall within three days after said vote be filed in the office of the secretary of the Commonwealth before the certificates of stock or the bonds are issued; and no company included in the terms of this act shall apply the proceeds of such stock or bonds to any purpose not specified in such certificate. Nothing contained in this act shall be construed as impairing any existing require-

ments of law in relation to the issue of capital stock or bonds by such companies, provided such requirements are not inconsistent herewith.

SECTION 2. Any member of the board of directors, or any treasurer or other officer or agent of any gas or electric light company, who knowingly votes to authorize the issue of, or knowingly signs, certifies or issues stock or bonds contrary to the provisions of this act, or who knowingly votes to authorize the application of, or knowingly applies the proceeds of such stock or bonds contrary to the provisions of this act, or who knowingly votes to assume or incur, or knowingly assumes or incurs, in the name or behalf of such corporation any debt or liability except for the legitimate purposes of the corporation, shall be punishable by fine not exceeding one thousand dollars or by imprisonment not exceeding one year, or by both such fine and imprisonment.

SECTION 3. Any court having jurisdiction in equity may, on the application of the board of gas and electric light commissioners, or of the attorney-general, or of any stockholder, or of any interested party, enforce all lawful orders of said board made in pursuance of the provisions of this act and all provisions of law herein contained respecting such companies.

SECTION 4. Nothing herein contained shall affect any issue of stock or bonds authorized by said board of gas and electric light commissioners prior to the passage of this act. [*Approved June 5, 1894.*]

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[CHAP. 454, ACTS OF 1894.]

An Act relating to Wires and Electrical Appliances in the City of Boston.

*Be it enacted, etc., as follows:*

SECTION 1. The mayor of the city of Boston shall, within thirty days after the passage of this act, appoint, subject to confirmation by the board of aldermen of said city, a commissioner of wires, who shall have charge of a department in said city to be known as the wire department; but if the board of aldermen fail to confirm a commissioner of wires as aforesaid, within sixty days after an appointment by the mayor, then the mayor shall appoint the said commissioner of wires and no confirmation shall be required. Said commissioner shall receive an annual salary of five thousand dollars, or such other sum as said city shall by ordinance provide, and shall hold office for the term of three years beginning with the first day of May in the year of his appointment. It shall be the

duty of said commissioner, and he shall have the exclusive authority, to cause to be removed from the streets of said city, within the section hereinafter prescribed, or from above said streets, all wires, cables and conductors in and above said streets and above the surface thereof, and all poles and structures in said streets used for the support of the same, except such structures, poles, wires, cables and conductors as are hereinafter excepted, and to cause all such wires, cables and conductors to be placed, maintained and operated underground, in accordance with the provisions of this act; and he shall have general supervision and inspection of all wires, cables and conductors in said city, and shall have and exercise all the powers of the officer provided for in section three of chapter four hundred and four of the acts of the year eighteen hundred and ninety. The provisions of chapter two hundred and sixty-six of the acts of the year eighteen hundred and eighty-five, and all other acts relating to the departments of the city of Boston or the officers or employees thereof, shall apply to said commissioner.

SECTION 2. Said commissioner shall within thirty days after he shall have been duly appointed and confirmed and in each January thereafter until the work in the section of said city hereinafter bounded is completed, prescribe, and give public notice thereof in at least two daily newspapers in said city by advertisement therein twice a week for two weeks in succession, a portion of that section of said city bounded southerly by Dover street, westerly by Berkeley street and Charles river, northerly by Charles river, easterly by Boston harbor and Fort Point channel, within which portion all wires, cables and conductors, except such as are hereinafter excepted, shall be during that calendar year removed or placed underground, but the total area of such portion of said section so prescribed for each calendar year shall not comprise more than one fourth nor less than one sixth of the entire area of said section of said city; and said commissioner shall cause the owners or users of such wires, cables or conductors to remove or place them underground, and also to remove any poles or structures used in the streets or portion of streets in any such prescribed portion of said section, to support such wires, cables or conductors, except when, in the judgment of said commissioner, it is impracticable or inexpedient to remove any such wires, cables, conductors, poles or structures, it being the purpose and intent of this act to cause the removal from the public streets, avenues and highways of said section of said city, prior to the first day of January in the year nineteen hundred, of all such wires, cables and conductors, and all poles or structures not herein especially excepted, used for the



support of such wires, cables or conductors whenever, in the judgment of said commissioner, the same is practicable and expedient; and in the event of the construction of a subway, tunnel or elevated railroad, the feed and return wires of street railroads may be placed or carried in or upon the same, with the consent of said commissioner.

SECTION 3. After such portion of said section shall have been prescribed as aforesaid, no person, firm or corporation shall place any poles or other structures for the support of wires, cables or conductors, except those herein especially excepted, in any streets or portions of streets in such portion of said section except temporarily, in the case of an emergency, with the consent of said commissioner; and if after the expiration of that calendar year there shall remain in such streets or portions of streets any poles, structures, wires, cables or conductors which the said commissioner shall have ordered to be removed or placed underground, the said commissioner shall cause the same to be removed; and the said city may collect the expense of such removal, if any, from the owners or users, by an action at law.

SECTION 4. Whenever it shall be determined by the authorized municipal authority to pave or repave any street or portion of a street, avenue or highway in said section of said city, public notice thereof shall be given by said commissioner, in the manner provided in section two of this act, before the beginning of said work, and any person, firm or corporation duly authorized by law at the time to lay or erect and maintain wires in said section shall, if so ordered by said commissioner, place its pipes, conduits, wires, cables, and conductors underground through said street or portion of said street within such time as shall be specified in said notice, and thereafter no person, firm or corporation shall place any wires, poles or other structures in or above, or, without the express permission of the mayor and aldermen of said city, lay any pipes, conduits, wires, cables or conductors through said street or portion of said street, unless especially excepted by this act; but this provision shall not be construed to prevent any such person, firm or corporation from thereafter, upon permit from the superintendent of streets in said city, making necessary repairs or service connections with conduits, pipes, wires, cables or conductors laid in such street or portion of such street, or drawing wires or cables into the conduits constructed therein.

SECTION 5. When any person, firm or corporation operating or intending to operate wires, cables or conductors in said section of said city shall desire, or be required, to place the same underground in any of the streets, avenues or highways of said section,

and for that purpose to remove the same from above the surface thereof, and shall have been duly authorized so to do, it shall be obligatory upon such person, firm or corporation to file with said commissioner a map or maps made to scale, showing the streets, avenues or other highways which are desired or required to be used for said purposes, and giving the location, dimensions and course of the underground conduit or conductor desired or required to be constructed.

SECTION 6. Whenever in any of the streets, avenues or other highways in said section, and those mentioned in section four of this act, the public interests do not, in the opinion of said commissioner, require the electrical conductors to be placed underground, and whenever it is deemed by said commissioner upon examination to be for any cause impracticable or inexpedient for the electrical wires, cables or conductors of any person, firm or corporation to be placed or operated underground, then, and in either of those cases, it shall be the duty of said commissioner to examine and grant the application of any such person, firm or corporation for permission to deviate from said underground system, subject however to the regulation and control of the mayor and aldermen, of the location, erection and maintenance of the poles or structures necessary to be used for sustaining such wires, cables or conductors; and a copy of every such permit shall be kept on file in the office of said commissioner, and shall be recorded in a book to be kept for that purpose, which shall be at all times accessible to the public.

SECTION 7. Said commissioner may designate in said city the distances between the overhead electrical wires, cables or conductors of any person, firm or corporation, and those of any other person, firm or corporation, and may regulate the direction in which such wires, cables or conductors shall be run for any purpose from a fixture upon or from the top of any building to the point of entering any building for service; and every person, firm or corporation owning, operating or maintaining any wire, cable or conductor over any building in said city shall, notwithstanding any agreement to the contrary, keep such wire, cable or conductor at least eight feet above the highest part of the roof of such building as the roof may be at the time of placing the wire, cable or conductor, or as it may be thereafter at any time raised by the owner thereof, and shall keep and maintain any structure placed upon any building for the support of any wire, cable or conductor to the satisfaction of said commissioner.

SECTION 8. The said commissioner, in case of the neglect or refusal of any person, firm or corporation to comply with any



requirements made by said commissioner under authority of this act, may proceed in a summary manner to abate or remove any danger which he deems likely to result from the requirement not being complied with.

SECTION 9. This act shall not apply to long distance telephone wires, or to railway trolley, guard or span wires, or to posts for the support of lamps exclusively, or to poles used exclusively for local distribution from underground wires, cables or conductors, or for the support of railway trolley, guard and span wires, nor revoke any rights already granted to any person, firm or corporation to place or maintain any conduits, pipes, wires, cables or conductors underground, but any such conduits, pipes, wires, cables or conductors laid hereafter in pursuance of any such grant shall be laid subject to the provisions of this act not inconsistent with the terms of said grant. For the purpose of this act, no wire shall be deemed a long distance telephone wire which is not connected with some central telephone office in said city and does not extend twenty-five miles at least in a direct line from said central office.

SECTION 10. All persons, firms or corporations owning or operating electrical wires, cables or conductors in said city shall, on or before the first day of October in the year eighteen hundred and ninety-four, file with the said commissioner a statement of the number and general location of all their electrical conduits, wires, cables and conductors within that section of Boston as bounded in section two of this act.

SECTION 11. It shall be the duty of the superintendent of streets of said city and he shall have the power to issue, subject to the usual conditions, all permits for opening and occupying the streets of said city necessary to carry out the intent of this act, upon application of said commissioner.

SECTION 12. The city engineer, the superintendent of streets, and the chairman of the board of fire commissioners of said city shall constitute a board of appeal, of which board the city engineer shall be chairman, to which application may be made by petition in writing by any person, firm or corporation aggrieved by the acts or decision of said commissioner, done or made in pursuance of this act. Said petition shall set forth the specific grievance relied upon and shall be filed with the chairman of said board of appeal within ten days from the date of said act or decision causing said grievance, and said board after notice given as prescribed in section two of this act shall give a hearing thereon, and may either approve or revoke said act or decision of said commissioner.

**SECTION 13.** The supreme judicial court and any justice thereof, and the superior court and any justice thereof, shall, on petition of said commissioner, have jurisdiction in equity to enforce the provisions of this act or any order of the commissioner issued under said provisions, and to compel compliance therewith.

**SECTION 14.** This act shall take effect upon its passage. [*Approved June 6, 1894.*]

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[CHAP. 472, ACTS OF 1894.]

**An Act relating to the Increase of Capital Stock by Corporations owning or operating a Railroad or Railway by Steam or Other Power, and of Gaslight, Electric Light, Telegraph, Telephone, Aqueduct and Water Companies.**

*Be it enacted, etc, as follows:*

**SECTION 1.** Whenever a corporation owning or operating a railroad or railway, whether such railroad or railway is operated by steam or other power, or a gaslight, electric light, aqueduct or water company, or a corporation established for and engaged in the business of transmitting intelligence by electricity, increases its capital stock, the new shares to the number necessary to produce the amount necessary for the purposes for which such increase is authorized shall be offered proportionately to its stockholders at not less than the market value thereof at the time of increase, as shall be determined by the board of railroad commissioners in the case of a steam railroad or street railway company, by the board of gas and electric light commissioners in the case of a gaslight or electric light company, and by the commissioner of corporations in the case of an aqueduct or water company or a corporation established for and engaged in the business of transmitting intelligence by electricity, taking into account previous sales of stock of the corporation and other pertinent conditions. The directors shall cause written notice of such increase to be given to each stockholder who was such at the date of the vote to increase, stating the amount of such increase and the proportion thereof in shares or portions of shares which he would be entitled to receive on a division of the same, and the price at which he is entitled to take the same, and fixing a time, not less than fifteen days from the date of such notice, within which he may subscribe for such additional stock; and each stockholder may, within the time fixed, subscribe for his portion of such stock, and the same shall be paid for in cash on the issue of a certificate therefor: *provided*, that when the increase in the capital stock does not exceed

four per cent. of the existing capital stock of the corporation the directors may dispose of the same in the manner provided in section two of this act, without first offering the same to the stockholders.

SECTION 2. If, after the expiration of the notice provided for in the preceding section, any shares of such stock remain unsubscribed for by the stockholders entitled to take them, the directors shall sell the same at auction: All shares to be disposed of at auction under the provisions of this act shall be offered for sale to the highest bidder, in the city of Boston or such city or town as may be prescribed by such commissioners; and notice of the time and place of such sale shall be published at least five times during the ten days immediately preceding the sale, in such daily newspapers, not less than three in number, as may be prescribed by such commissioners. No shares shall be sold or issued for a less sum, to be actually paid in cash, than the par value thereof.

SECTION 3. Sections thirty-nine, forty and forty-one of chapter one hundred and six, sections seven and eight of chapter one hundred and ten, of the Public Statutes, and chapter three hundred and fifteen of the acts of the year eighteen hundred and ninety-three, are hereby repealed.

SECTION 4. Nothing herein contained shall affect any issue of stock or bonds authorized by said board of railroad commissioners or by said board of gas and electric light commissioners prior to the passage of this act. [Approved June 14, 1894.

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[CHAP. 476, ACTS OF 1894.]

An Act to prohibit Foreign Corporations from issuing Stock or other Securities upon the Property, Franchise or Stock of Certain Domestic Corporations.

*Be it enacted, etc., as follows:*

SECTION 1. If a foreign corporation which owns or controls a majority of the capital stock of a domestic street railway, gaslight or electric light corporation, shall hereafter issue stock, bonds or other evidences of indebtedness, based upon or secured by the property, franchise or stock of such domestic corporation, unless such issue is authorized by the law of this Commonwealth, the supreme judicial court, sitting in equity, may in its discretion dissolve such domestic corporation. Nothing contained in this act shall be construed as affecting the right of corporations, the officers and agents thereof, to issue bonds and stocks in fulfilment of contracts now existing.

SECTION 2. It shall be the duty of the attorney-general, whenever he is satisfied that such issue has been made, to institute proceedings in said court for the dissolution of such domestic corporation and the proper disposition of its assets. [*Approved June 14, 1894.*]

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[CHAP. 500, ACTS OF 1894.]

An Act relating to the Par Value of Shares of the Capital Stock of Certain Corporations.

*Be it enacted, etc., as follows :*

The par value of shares in the capital stock of any corporation organized for any of the purposes mentioned or referred to in sections seven, eight, thirteen and fourteen of chapter one hundred and six of the Public Statutes may be one hundred dollars, or any smaller sum, not less than twenty-five dollars, fixed in its articles of association ; and any such corporation, at a meeting of its stockholders called for the purpose, may change the par value of its shares : *provided*, that a certificate of such change shall, within ten days thereafter, be made, signed and sworn to by its president, treasurer and a majority of its directors, and be filed in the office of the secretary of the Commonwealth. [*Approved June 21, 1894.*]

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[CHAP. 501, ACTS OF 1894.]

An Act relative to Bonds issued by Electric Light Companies.

*Be it enacted, etc., as follows :*

SECTION 1. So much of section two of chapter three hundred and seventy-one of the acts of the year eighteen hundred and ninety, relative to bonds issued by electric light companies, as provides that the proceeds of all bonds shall be applied to the payment of obligations incurred for the enlargement or extension of the plant or for the purchase of real estate for the use of the company or for the payment of liabilities existing at the time of the passage of said act, is hereby repealed.

SECTION 2. This act shall take effect upon its passage. [*Approved June 21, 1894.*]





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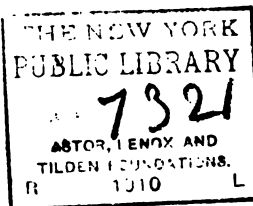
**ELEVENTH ANNUAL REPORT**  
**OF**  
**THE BOARD**  
**OF**  
**GAS AND ELECTRIC LIGHT**  
**COMMISSIONERS**  
**OF THE**  
*Commonwealth of Massachusetts.*

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**JANUARY, 1896.**

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**BOSTON:**  
**WRIGHT & POTTER PRINTING CO., STATE PRINTERS,**  
**18 POST OFFICE SQUARE.**  
**1896.**



## Commonwealth of Massachusetts.

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The Board of Gas and Electric Light Commissioners respectfully submits its eleventh annual report.

There are now under the supervision of the Board one hundred and thirty-one corporations and twelve towns. Of the former, forty-seven are engaged in the supply of gas only, twenty-four supply both gas and electric light, and sixty supply only electric light. Of the towns, two have plants for the supply of both gas and electric light, the others supply only electric light.

The following list gives the corporate names, amount of capital stated in the several charters, and locations of the companies chartered during the year with gas or electric lighting powers:—

Nantucket Electric Company, . . . .	\$20,000	Nantucket.
Natick Gas and Electric Company, . . .	125,000	Natick.
Suburban Gas and Electric Company, . .	75,000	Revere.
Rawson Light and Power Company, . . .	25,000	Leicester.
*Rockport Gas Company, . . . . .	30,000	Rockport.
*Winchester Gas and Electric Light Com- pany, . . . . .	50,000	Winchester.
*The Medway Electric Light and Power Com- pany, . . . . .	10,000	Medway.
The Block Plant Electric Light Company, .	15,000	Boston.
Chicopee Gas Company, . . . . .	40,000	Chicopee.
*Revere and Winthrop Gas Company, . . .	50,000	Revere.
Martha's Vineyard Electric Light and Power Company, . . . . .	15,000	Cottage City.

The amount of stock approved by this Board to be actually issued may be found by reference to the later pages of the report, under the title "Approval of Stock and Bonds." Companies marked with a star have made no application for leave to issue stock.

In December the Fitchburg Gas Company changed its name to Fitchburg Gas and Electric Light Company, under the provisions of chapter 360, Acts of the year 1890.

The works of the Citizens' Gas Light Company of Reading, South Reading and Stoneham, which were located in Wakefield, having been taken by that town in the year 1894, the company has during the year built in the town of Stoneham new works for the manufacture of water gas, which were placed in operation late in March. Prior to that time the company purchased all of its gas of the town of Wakefield, and still continues to procure in this way the gas which it distributes in the town of Reading, the mains in that town being not yet connected with the Stoneham works; these are used exclusively for the supply of Stoneham.

The Springfield Gas Light Company has laid its mains in West Springfield, and began to supply gas in that town in August. In November, having completed extensive changes in its works, this company began to supply a mixture of coal and water gas.

The Boston Gas Company in October started up its coal gas plant, and has since distributed a mixed coal and water gas, without, however, making any reduction in the average candle-power.

Water gas, either alone or in combination with coal gas, is now distributed by companies in Amesbury, Athol, Boston (city proper, Brighton, Charlestown, Dorchester, Roxbury and South Boston districts), Brookline, Chicopee, Cottage City, Fall River, Framingham, Haverhill, Lawrence, Lowell, Lynn, New Bedford, Pittsfield, Spencer, Springfield, Stoneham, Waltham and Worcester.

The Brookline Gas Light Company has extended its mains into South Boston, and now supplies gas in all the Boston districts except Charlestown, East Boston and Jamaica Plain.

The Gardner Gas Fuel and Light Company took possession of the Gardner Gas Works in January, and has operated them during the year.

The Attleborough Steam and Electric Company took possession of the works and property formerly belonging to the

North Attleborough Steam and Electric Company in January. These works had been controlled and operated by a trustee in behalf of the first-named company since Oct. 15, 1894, so that its control virtually dates from that time.

The United Electric Light Company of Springfield, in January, having extended its lines into the town of West Springfield, began to supply there commercial electric lights, and in July street lights over wires owned by the town.

The Woburn Electric Light Company has remained in the hands of receivers during the year; a sale of the entire property and franchise was made in November, but has not yet been confirmed by the court.

The Nantucket Electric Company succeeded to the property and franchise of the Nantucket Electric Light Company, and began to operate the works in June.

The sale of the property and franchise of the North Shore Electric Company, under foreclosure of mortgage, took place in January; the purchasers, having organized as the Suburban Gas and Electric Company, began to operate the plant and supply light in May.

The sale and transfer of the properties of the Eliot Falls Electric Light Company and the Natick Electric Company to the Natick Gas and Electric Company was completed in August, as of July 1, from which date the new company has received the income and borne the expenses. The towns of Wellesley and Needham, which own distributing plants for street lighting, and buy their current of this company, have executed a contract by which the company is to supply commercial lighting in both the towns named for a term of years.

The Grafton Electric Company completed its plant and began to supply lights in February.

The property and franchises of the Leicester Electric Company were sold under foreclosure by the mortgagees in January. The purchasers, having become incorporated as the Rawson Light and Power Company, began to supply electric light in April.

The special reports made to the Legislature during the year, relating to the Brookline Gas Light Company and the subject of electric meters, may be found in the Appendix.



## LEGISLATION RECOMMENDED.

The following suggestions for new legislation, which were contained in the last report, are again urged upon the attention of the Legislature:—

Chapter 346 of the Acts of 1886 and chapter 382 of the Acts of 1887 gave the Board liberal powers with respect to requiring uniformity in the accounts of the companies. The exercise of these has proved of great value both to the companies and the public. The Board believes that like authority with respect to the manufacturing records would be equally advantageous, and materially aid in the just disposition of many of the questions upon which it is obliged to pass.

Chapter 450 of the Acts of 1894 authorized the Board to apply to the courts for the enforcement of its lawful orders in pursuance of the powers which the act confers. It is respectfully suggested that the work of the Board might be greatly facilitated if this provision were extended to orders made in the exercise of the numerous other powers of the Board.

The Board believes that, if the report of the State Inspector of Gas and Gas Meters should be combined with the report of this Board, such arrangements would be highly appreciated by the public.

## COMPULSORY SUPPLY.

An unusual number of complaints has been made during the year of the neglect or refusal of companies to supply upon request; with the assistance of the Board, all of these have been satisfactorily adjusted without formal action except those against the Woburn Electric Company, which are still pending, and the two reported in the following pages, one in Boston and one in Blackstone.

TUCKER, PETITIONER, *v.* EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

This petition was brought by Payson E. Tucker, as voluntary assignee of the Boston Lunch Company, for an order to require the Edison Electric Illuminating Company of Bos-

ton to supply him with power. Prior to the assignment to the petitioner, the Boston Lunch Company was a customer of the respondent, and owed the Lighting Company a bill for power, which at the date of the petition was still unpaid.

The respondent moved to dismiss the petition, on the ground that this Board had no authority to require the supply of power. The case was heard upon the motion to dismiss. The petitioner relied upon chapter 350 of the Acts of 1895 and upon chapter 385 of the Acts of 1887. The following provisions are found in the last-named chapter:—

SECTION 1. The board of gas commissioners, upon application in writing by any company organized or chartered under the laws of the Commonwealth for the purpose of making and selling gas for illuminating purposes, may, after such notice and hearing as said board shall deem proper, authorize said company to engage in the business of generating and furnishing electricity for light and power. . . .

SECT. 7. Gas companies, as respecting the business in which by this act they are authorized to engage, shall be subject to the control of the board of gas commissioners in the same manner and to the same extent as they now are or hereafter may be respecting the business of furnishing gas.

SECT. 10. The provisions of this act shall apply to electric light and power companies.

By the provisions of section 5 of chapter 346 of the Acts of 1886, this Board is authorized to require the supply of gas upon application by a petitioner who has been aggrieved by the refusal or neglect of the company to supply it.

These provisions seemed to clearly authorize gas companies to engage in the supply of electric power, to give this Board authority over them respecting their supply of gas and electric power, and to give the same authority to the Board respecting the supply of power by those corporations which are organized for, or actually engaged in the business of supplying, both electric light and power. It was conceded that the respondent company was actually engaged in the supply of electricity for both purposes. For these reasons the motion to dismiss was overruled, and it became unnecessary

to construe the provisions of chapter 350 of the Acts of 1895. Before the case was heard upon its merits the company made an arrangement satisfactory to the petitioner, and the Board was notified that neither party desired further hearing.

This was the first request made to the Board to require the supply of electric power.

#### ROCKPORT APPEAL.

This was an appeal by the Gloucester Electric Company from the decision of the selectmen of the town of Rockport, granting to the Rockport Electric Power, Light and Heat Company authority to erect, maintain and use, over or under the streets, lanes and highways of said town, wires for use in conveying electricity for lighting.

A public hearing was held in Rockport, at which the selectmen were present, and the lighting companies interested were represented by counsel. It appeared that the Rockport Electric Power, Light and Heat Company was organized in the county of York in the State of Maine, for the purpose of furnishing power, light and heat by electricity in said Rockport and in adjoining cities and towns. It was urged that this company, being chartered in another State, could acquire no right to pole locations in the streets of any city or town in this Commonwealth, and that therefore the decision of the selectmen allowing such locations was illegal and void, and could not be sustained by this Board. At the hearing before the selectmen this question was not raised. It must be conceded that the selectmen have no power or authority to locate poles for electric purposes in the public streets, except as derived from express provisions in the statutes. Authority for granting such locations in this State is found only in the declaration in chapter 221 of the Acts of 1883, that "all provisions of law granting to persons and corporations authority to erect, lay and maintain, and to cities and towns authority to regulate telegraph and telephone lines . . . shall, so far as applicable, apply to lines for the transmission of electricity for the purpose of lighting." The supreme court of this State, in construing the statute which gives to municipalities authority to locate

telegraph and telephone poles in the public streets, on the trial of an indictment against the city of Boston for suffering the streets to be obstructed by telegraph poles, decided that the right to erect such poles in the highway under the direction of the mayor and aldermen or the selectmen of a city or town is given only to companies incorporated under the laws of this Commonwealth. In this case the poles were erected and maintained by an electric telegraph company incorporated under the laws of New York. The mayor and aldermen of Boston gave the company a writing specifying where the poles might be located, the kind of poles, and the height at which and the places where the wires might run. The poles were placed in conformity with this specification, and up to the time of the trial of the case remained continuously where they were originally put, and the specifications referred to were duly recorded in the city records. In considering the case the court said: "The privilege of occupying public ways under the direction of the public authorities is conferred only on the companies which the Legislature has incorporated, and of which it has the control established by law for the purpose;" and again, the telegraph poles involved in the case, "being erected by an association not incorporated in this Commonwealth, were not lawfully placed therein." It would thus appear that the law in this State is sufficiently well settled to compel this Board to sustain this appeal, and reverse the decision of the selectmen.

On Dec. 15, 1893, the town made a contract for five years from that date with the Gloucester Electric Company for electric street lights. In June, 1894, this company offered to extend its commercial lines into Rockport, if customers could be found for three hundred lights; a canvass was made, which proved unsuccessful, and the matter was dropped. As soon as this company learned of the decision from which this appeal was taken, it began to run its wires for commercial lighting in the town, and at the time of the hearing before the Board was supplying about seventy lights, — this action being apparently more for the purpose of asserting and preserving its rights in the town than for securing present profit. It did not appear that any application by

citizens of the town for power or light had been refused, that any complaint had been made as to price, or that the Gloucester Company lacked the capacity to supply all demands for light and power in the town.

The promoters of the new company seemed to base their prospects of success on the apparent unwillingness of the public to purchase light of the Gloucester Company, but offered no testimony, beyond the expression of their own personal opinions, that the field was large enough for two companies, or that they would be in a position to furnish electricity at any less price than the Gloucester Company. It is within the power of the town to appeal to this Board to secure from the present company good service at a reasonable price. The field is clearly too small for the successful operation of two companies, and to admit a second one would sooner or later entail the loss of capital upon one or both, with probably no permanent advantage to the town.

It was voted, therefore, that the appeal be sustained, and the decision of the selectmen be reversed and annulled.

#### BOSTON APPEAL.

The board of aldermen of the city of Boston, on April 3, 1895, passed an order authorizing the superintendent of streets to issue a permit to G. A. & J. L. Damon to lay, maintain and use two iron pipes containing electric wires under and along Providence Street to Nos. 38 and 40 Park Square.

From this order the Edison Electric Illuminating Company of Boston appealed. It appeared at the hearing that this permit was granted to the proprietors of the Thorndike Hotel, abutting on Providence Street, who also lease a portion of the building at Nos. 38 and 40 Park Square for hotel purposes. They own and operate an electric light plant in the basement of the hotel, and desired to use it for lighting their leased property in Park Square. Soon after the hearing, under an agreement between the parties, the appeal was withdrawn.

## SOUTH BOSTON PETITION.

This was a petition by customers of the South Boston Gas Light Company for a reduction in the price of gas. A public hearing on this application was held at the office of the Board on the thirteenth day of February, at which all parties in interest were represented, and at their joint request the case was continued for further hearing, subject to the call of the Board.

On March 6 the company voted to reduce its price, from and after the first day of April, to one dollar per thousand feet. As this was the price asked for by the petitioners at the hearing, no further action has been taken by the Board or requested by either party.

## BROOKLINE PETITION.

Consumers of the Brookline Gas Light Company in the Brighton district of Boston and the selectmen of the town of Brookline petitioned in February for a reduction in the price of gas to one dollar per thousand feet. A hearing was ordered for the fifteenth day of March. On the fourth of March the company voted to reduce the price of gas in Brookline and Brighton, from and after April 1, to one dollar per thousand feet, and so notified its consumers.

At the time set for the hearing none of the petitioners appeared, and the company moved to dismiss the petition. The following was therefore adopted by the Board:—

*Whereas*, Upon a consideration of the complaints of the selectmen of the town of Brookline and of certain customers of the Brookline Gas Light Company in Ward 25 of the city of Boston against said Brookline Gas Light Company, praying for a reduction in the price of gas supplied in said districts to one dollar per thousand feet, it appears that said company has voted to reduce its price of gas supplied, from and after the first day of April next, to consumers in said Ward 25 and the town of Brookline, to one dollar per thousand feet, as prayed for, and that notice of said vote has been delivered to the customers of said company in said districts; and *whereas*, the said selectmen have, in consequence of said vote and notice, requested in writing that they be excused from further prosecuting their complaint, and none of the com-

plainants in said Ward 25, nor any person in their behalf, have appeared to prosecute their said complaint; and *whereas*, the counsel for said company has appeared and moved that said complaints be dismissed, it is therefore, without further consideration, —

*Voted*, That the complaints of the selectmen of the town of Brookline and of customers of the Brookline Gas Light Company in Ward 25 of the city of Boston, praying for a reduction in the price of gas supplied by said company to one dollar per thousand feet, be and hereby are dismissed.

#### BROCKTON PETITION.

This was a petition by customers of the Brockton Gas Light Company for improvement in the quality and a reduction in the price of gas supplied by that company. A public hearing was given in Brockton, at which the parties in interest were represented by counsel.

There was at the hearing but little criticism of the quality of the gas, and no facts were presented with sufficient definiteness to support a charge of inferiority in any respect. The gas of this company has for a long time been much above the standard of candle-power required by statute, and when the representatives of the petitioners were informed that this fact appeared from the report of the State inspector, they did not further press this portion of their complaint.

The principal contention of the petitioners seemed to be with respect to the price.

The company was organized in 1859 as the North Bridgewater Gas Light Company, the present city of Brockton being at that time the town of North Bridgewater. It began to supply gas in that year, and has been throughout its history the only company authorized to supply gas within the city limits.

Since March, 1893, the capital of this company has been represented by stock to the amount of \$178,500, and bonds to the amount of \$100,000, upon all of which six per cent. is now paid. From 1881 to 1889 its stock was \$64,000, and from 1883 to 1889 its bonds were \$35,000.

In 1885 the company executed a lease of its works for a term of twenty years, for which the lessee agreed to pay in

return, above all taxes and other civic charges, seven per cent. upon the stock and six per cent. upon the bonds. On Oct. 11, 1889, the control of the corporation passed into the hands of the lessee and his associates by a transfer of the majority of the stock, and an entirely new board of directors was elected, of which the lessee was a member. Three days later it was voted to pay the lessee \$36,000 for improvements and extensions to the works made by him. Two days afterward it was voted to cancel and surrender the lease, and on the following day to pay the lessee \$50,000 additional for its surrender.

By the terms of the lease it was provided that upon its termination "the value to the lessor at that time of all improvements made by the lessees shall be ascertained by three arbitrators, and the amount thereof paid by the lessor to the lessee, each party to choose one arbitrator and the third to be selected by the other two." The Board has been unable to find in either the records, accounts or files of the company any allusion to such arbitration, and diligent inquiry of persons in position to be familiar with the facts fails to furnish any evidence that such arbitration took place. No substantial and expensive improvements were made at the station during the lease, and the sworn returns of main extensions show that but a small portion of the amount named could have been invested in that direction. It would also appear, from the returns filed in this office, that the lease, for the cancellation of which the sum named was paid, had not been profitable to the lessee. The \$36,000 was procured from the sale of new stock at par, which was bought by the lessee; \$35,000 for the surrender of the lease was obtained from a new issue of bonds still outstanding, and the balance in promissory notes which are represented in the present floating debt. Early in the following year the control of the corporation passed into the hands of new parties, residents of Brockton.

In April, 1892, the control again changed, more than half the stock being bought by the present owners, the representatives of the American Light and Fuel Company, a corporation chartered under the laws of the State of New Jersey. The object of this corporation seems to be in part



to control and operate gas works and to procure and dispose of the right to use certain patented processes for the manufacture of gas. Directors and officers of the New Jersey company soon after became the officers and directors of the Brockton company, and at once proceeded to expend about \$10,000 in the erection of a plant for the manufacture of gas under the patents of the New Jersey company. This plant was completed in September, and in the following month it was voted to pay the parent company \$79,000 for the right to manufacture under its patents in the city of Brockton. The cost of the plant is represented in the present debt of the company; and to pay for the patent rights new stock was issued to the amount of \$78,500. The new plant was put in operation Sept. 30, 1892, and was run until Feb. 15, 1894, when it was abandoned as a failure. The process was never a success in Brockton or anywhere else.

In the face of all the facts recited, it becomes perhaps unnecessary in the present case to comment upon the management during the periods named, or to in any way characterize the existing stock. Neither the corporation as such nor its customers possess to-day or have ever received more than a minimum of benefit from the issue of the securities described. Consumers have a right to demand that profits in corporations of this character shall come from the legitimate exercise of their charter powers, and not from speculative manipulation of their stock, even though under the forms of law. The burdens of reckless management belong to the corporation, and not to the public.

In former decisions the Board has held that the profits of companies supplying this kind of public service must compare favorably with those which a new company might need to pay a fair dividend when fully equipped to render the same service. There seems to be ample reason for applying the same principle in the present case. A new corporation could construct its works and be fully equipped to supply the public demand for gas without any issue of securities for the purposes described above.

In view of all the facts to which reference has been made, the Board recommended that, from and after the first day of July, the net price charged for gas supplied by the Brock-

ton Gas Light Company should not exceed one dollar and fifty cents per thousand feet.

This decision was published on June 25, and on June 29 the company voted to adopt the recommendation.

#### BLACKSTONE PETITIONS.

A petition was received from the selectmen of the town of Blackstone for a reduction in the price of electric street lights supplied to the town by the Woonsocket Electric Machine and Power Company.

The Woonsocket Electric Machine and Power Company is incorporated under the laws of the State of Rhode Island, and has its principal place of business and its generating plant in the city of Woonsocket in that State. It was authorized to extend its business into Blackstone and other towns in this State by special legislative acts, by the terms of which it was made subject to the supervision and control of this Board in respect to its business within this Commonwealth in the same manner and to the same extent as if incorporated under the laws thereof.

A public hearing upon the petition was held in Blackstone, at which both parties were represented by counsel, and the company later submitted its books and accounts to the scrutiny of the Board.

The streets of Blackstone are lighted by twenty-nine arc lamps of nominal two thousand candle-power, which burn all night and every night in the year. It was urged that, in determining the fair price, the Board should consider what might be done by a small plant located in Blackstone and performing only the service required within the town.

While the Board endeavored to give this suggestion its full weight, it seemed clear that it could not be the controlling principle in the case. The lamps in Blackstone are supplied from the same dynamos, engines and water wheels, and, in many instances, from the same wires, as lights in Woonsocket; populous portions of the two municipalities are near together; the Blackstone business, although small, is an integral and as much an essential part of the service of this company as many of the lights in Woonsocket itself. Moreover, the privileges granted to this company as

a foreign corporation are exceptional in their character, and probably would never have been accorded except upon the expectation that their exercise would bring to the people of Blackstone all the advantages which a large and prosperous company might supply.

The Board is clearly of the opinion that the town of Blackstone and its inhabitants are entitled to equal service and as low rates as the company can reasonably be required to give generally within its territory; that is to say, a fair price for service in the town of Blackstone will be the fair general cost to the Woonsocket company for manufacture and distribution, including taxes and management, with an added amount ample to pay a fair dividend upon such a percentage of the capital fairly required for the entire electric business of the company as the volume of the Blackstone business bears to the entire business of the company.

Basing its action upon these propositions, the Board recommended that, on and after the first day of July the price for electric street lights of nominal two thousand candle-power, burning all night and every night in the year, in the town of Blackstone, and supplied by the Woonsocket Electric Machine and Power Company, should not exceed forty-two cents per light per night. If lights of lower candle-power are used, such price should be reduced by the difference in the cost of the energy and materials used to operate the same.

This decision and recommendation was delivered to the company on June 29 and on July 1 the Board received its refusal to adopt the recommendation. Pending the consideration of the petition by the town, the contract with the company expired, but an arrangement was made under which it was extended to July 15. In response to a further request by the representatives of the town, the Board on July 8 adopted the following:—

*Ordered,* That from and after the fifteenth day of July current, the price for electric street lights of nominal two thousand candle-power, burning all night and every night in the year, in the town of Blackstone, and supplied by the Woonsocket Electric Machine and Power Company, shall not exceed forty-two cents per light per night.

Upon receipt of this order, the company notified the Board and the town authorities that, after the expiration of the temporary contract, it should discontinue the lights. After the lights were discontinued, and after the request by the lighting committee that the town be supplied upon the terms named in the order of the Board had been refused, the selectmen petitioned, under chapter 382 of the Acts of the year 1887, for an order to compel the company to supply upon such terms or conditions as the Board should consider reasonable.

At the hearing upon this application the company appeared and were heard on a motion to dismiss the petition for lack of jurisdiction, both of the petition and of the respondents, and also upon the merits pending the decision upon the motion to dismiss and without prejudice thereto. On August 15 the Board, upon full consideration of the case having overruled the motion to dismiss, adopted the following, which was served upon the company : —

On the petition of the selectmen of the town of Blackstone, praying that the Woonsocket Electric Machine and Power Company may be directed and required to supply the inhabitants of said town with electric lights for the purpose of lighting its streets, due notice having been issued to said company to appear and show cause why the prayer of the petition should not be granted, and said company having appeared in answer thereto and been heard in the premises, —

*Ordered*, That said Woonsocket Electric Machine and Power Company be and the same is hereby directed and required to supply the inhabitants of the town of Blackstone electric arc lights for the purpose of lighting the streets of said town and upon the following terms and conditions, to wit : —

The said lights shall be arc lights of the quality known as nominal two thousand candle-power, and shall burn all night or from dark to daylight every night. The said lights shall be of such number and in such location as the selectmen of said town shall from time to time, in writing, request ; provided, however, that the total number of lights so requested shall not be less than twenty-nine, to be located in the same places as those heretofore supplied to said town by said company ; and provided further, that the company shall not be bound to supply lights in locations where the reasonable average cost of extending its lines to the locations

named in any one request shall exceed fifty dollars for each of said locations.

Payments for all lights supplied under this order shall be at the rate named in an order of this Board adopted on July 8, 1895, upon petition of the selectmen of said town, with a pro rata rebate for any total failure of service of said lights or any of them caused by accidents or elementary commotion, and shall be made in monthly instalments, the amount due for each month to be paid or tendered within three days after the adjournment of the next regular meeting of the selectmen of said town at which bills are payable.

These terms and conditions shall continue and be in full force except in so far as the same may be modified by mutual agreement of the said town and company.

This order shall be in full force and continue only until the selectmen of said town shall in writing notify said company to cease to supply lights, or until the same is otherwise modified or annulled by this Board.

In harmony with this order the selectmen made a formal demand upon the company for the lights, which was met by a formal refusal. The matter was then placed by the Board in the hands of the Attorney General, with a request that the proper steps be taken to enforce the order of the Board through the courts. Proceedings in equity were at once begun on behalf of the Board to compel obedience to its order or the removal of the company's lines and a forfeiture of its privileges in the streets.

After the bill for this purpose was filed, but before service of the same upon the company, a town meeting was held to act upon a proposition from the company for a two-years' contract, at fifty cents per light per night. The proposition was made on September 12 and the town meeting was called for September 21. On the day following the proposition the lights were again started, under an arrangement with the selectmen, to the effect that the lights should be free for three nights, and for the remaining nights to the date of the town meeting they should be at the rate named in the company's proposal, if the town accepted the same, otherwise, at the rate fixed by the Board. At the meeting the proposition of the company was defeated by a large majority, and

the proper officers were instructed to advertise for bids, the maximum price not to exceed that named by the Board.

In response to these advertisements, a proposition to supply the lights was made by the Blackstone Electric Light Company and accepted by the town at a price somewhat less than that fixed by the Board. This company has installed its plant, and started on December 1 with twenty-nine lights which have since been increased to forty; and the poles and wires of the Woonsocket Electric Machine and Power Company have been removed from the streets. The Board recommends that chapter 45 of the Acts of 1890, giving authority to the Woonsocket Company to acquire pole locations and construct its lines in the town of Blackstone, be repealed.

#### APPROVAL OF STOCK AND BONDS.

Sixteen applications for approval of stock or bond issues have been passed upon. In the consideration of these cases the Board has endeavored to adhere to the principles suggested at some length in its last published report.

The amount of securities asked for has been \$1,948,200; the amount approved, \$1,466,400. Two petitions, involving \$206,300, have been dismissed; in five, involving \$1,097,000, the full amount sought has been approved. The reasons for the decisions and the formal orders adopted follow.

#### PETITION OF THE NORTHAMPTON ELECTRIC LIGHTING COMPANY.

This was an application by the Northampton Electric Lighting Company for approval of an issue of sixty-three shares of stock of the par value of \$6,300.

It appeared from the testimony of the treasurer and manager at the hearing that, deeming a new and enlarged station necessary, the company bought a site on River Street, and, after erecting thereon a thoroughly equipped brick building and plant at a cost of about \$47,000, abandoned the old location. An issue of bonds to the amount of \$58,500 was made, secured by a mortgage of all the property except the real estate at the old station on Masonic Street, the proceeds of

which were devoted to paying notes, taking up previous bonds and the construction of the new plant. This left a debt of between \$6,500 and \$7,500, for which the issue of stock was asked. Subsequent to the hearing this amount was raised by laying a mortgage on the Masonic Street property for \$7,500. It was therefore —

*Ordered*, That the Board declines to approve said issue of stock.

PETITION OF THE EDISON ELECTRIC ILLUMINATING COMPANY OF FALL RIVER.

This was an application by the Edison Electric Illuminating Company of Fall River for the approval of a new issue of capital stock to the amount of \$60,000.

It appeared that \$9,000 of the proposed stock was to be issued directly or indirectly to the Edison Light Company of New York as part of a stock concession in payment for patent rights acquired under a contract made at the time of this company's organization. The Board is unable to find in such property value sufficient to justify the approval of an issue of stock in addition to the amount previously issued by the company for this purpose.

It further appeared, from an investigation of the company's affairs, that at the date of the application it had outstanding liabilities amounting to \$43,500, acquired for needed additions and extensions of the company's plant, which amount was later somewhat increased by the completion of work then in progress. The income of the company has been, and will probably continue, ample to cancel a part of this within a reasonable time without its conversion into stock.

After a careful study of the company's affairs, the Board is of the opinion that the new stock will be needed for only a portion of this indebtedness. The following is therefore adopted by the Board : —

On the application of the Edison Electric Illuminating Company of Fall River for the approval of an issue of new stock to the amount of \$60,000 for the object named in said application, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that stock to

the amount of \$40,000 is reasonably requisite for the purpose for which such issue of stock has been authorized, —

*Ordered*, That the Board hereby approves of the issue by the Edison Electric Illuminating Company of Fall River of four hundred shares of new capital stock of the par value of one hundred dollars each, in conformity with all the requirements of law relating thereto, the proceeds of said stock to be applied to the payment and cancellation of the promissory notes of said corporation outstanding on the first day of July, 1894, or of any form of indebtedness incurred for the payment of said notes or for the additions to the company's plant made since said date, and to no other purpose.

For the purpose of determining the price or rate at which said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of 1894, it is further —

*Ordered* and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at one hundred and twenty dollars per share; and if any shares of said stock shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

*Ordered*, That all such shares shall be offered for sale at some suitable place in the city of Fall River, and that notice of the time and place of said sale shall be published in the Boston "Daily Advertiser," the Fall River "Daily Globe" and the Fall River "Daily Herald."

#### PETITION OF THE BROOKLINE GAS LIGHT COMPANY.

This company applied for the approval by this Board of an issue of ten thousand shares of new capital stock of the par value of \$1,000,000.

This petition was brought pursuant to chapter 518 of the Acts of 1894, which is as follows: —

The Brookline Gas Light Company is hereby authorized to increase its capital stock. This increase shall be made in accordance with the provisions of chapter four hundred and seventy-two and of chapter four hundred and fifty of the acts of the year eighteen hundred and ninety-four, in the manner provided by law, at such times and in such amounts as it may from time to time determine: *provided*, the whole amount of capital stock of said



Brookline Gas Light Company shall not exceed two million dollars.

The vote of the corporation declares that the new stock is to be issued for the purpose of increasing the plant and paying off the debts of the company.

Upon this petition numerous public hearings were given, at which minority interests were represented in opposition. Since the last issue of stock and bonds by this company extensive additions have been made to its plant for both manufacture and distribution. It appeared at the hearings that the outstanding notes on Sept. 1, 1894, somewhat exceeded \$1,100,000, and this amount has since been largely increased. The construction of the new plant has also gone forward during the progress of the hearings.

After a careful scrutiny of the company's accounts to Jan. 1, 1895, and an examination of its plant as it now exists, the Board was satisfied that the amount of stock approved in the following vote did not exceed the fair cost of the extensions made in addition to those paid from existing stock and bonds; and, further, that when such stock should issue, the entire stock and bonds outstanding would not exceed the fair structural value of the company's plant. The effort of the Board was not to merely ascertain the amount actually expended upon the plant, but rather how much of that expenditure might fairly be represented in new capital stock. The following was therefore adopted by the Board: —

On the application of the Brookline Gas Light Company for the approval of an issue of new stock to the amount of \$1,000,000 for the object named in said application, after public notice and hearing and an examination of the assets and liabilities of the company, it appearing that said stock has been duly authorized, and that said company has complied with the law relating to such applications, and that new stock to the amount hereinafter named is reasonably requisite for the purpose for which such issue of stock has been authorized, —

*Ordered,* That the Board hereby approves of the issue by the Brookline Gas Light Company of ten thousand shares of new capital stock of the par value of one hundred dollars each, in conformity with all the requirements of law relating thereto, the proceeds of said stock to be applied to the payment and cancellation

of the indebtedness incurred for additions to and improvements of said company's plant and for no other purpose.

For the purpose of determining the price or rate at which said shares shall be offered proportionately to the stockholders of said corporation, pursuant to the provisions of chapter 472 of the Acts of 1894, it is —

*Ordered* and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid shall be fixed at one hundred dollars per share.

And if any shares of said stock shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

*Ordered*, That all of said shares shall be offered for sale at some suitable place in the city of Boston, and that the notice of the time and place of the sale shall be published in the Boston "Daily Advertiser," the Boston "Evening Transcript" and the Boston "Daily Herald."

#### PETITION OF THE NATICK GAS AND ELECTRIC COMPANY.

This was an application by the Natick Gas and Electric Company for an approval by the Board of an issue of stock and bonds to the amount of \$250,000.

This corporation did not own or operate a plant for gas or electric lighting, but had been duly organized, and received its charter on the fifteenth day of January, 1895. The purpose of the corporation is declared to be to acquire the property and franchises of the Natick Electric Company and the Eliot Falls Electric Light Company, and to manufacture and sell electricity for light, heat and power. It appeared from the company's petition, as originally filed, that the stock and bonds asked for were to be used for the purchase of the assets of the Natick Gas Company, in addition to the property of the companies named in the charter, and also to defray the cost of such alterations and additions as might become necessary for the joint operation of the two electric plants. This petition was subsequently amended by omitting the Natick Gas Company, and reducing the amount of securities prayed for to \$220,000, of which one-half should be bonds.

The Natick Electric Company has been engaged in the supply of electric light and power for public and private use

in the towns of Natick and Wayland since the summer of 1889. Its station is located in the central portion of the former town, and its entire plant appears from the returns filed in this office to have cost about \$190,000. A considerable part of this sum was paid for the property of the Natick Electric Company, a corporation organized in another State and engaged in the electric lighting business in Natick prior to the organization of the present Natick Electric Company. A reference to the books of the company discloses that a large share of the present plant was purchased at prices above the current market rates, and that nothing has been charged off for depreciation except about \$1,200 in 1890.

The station of the Eliot Falls Company is located in the village of South Natick. This corporation does not sell light in Natick, but its principal business is the supply of current for the street-lighting plant owned by the towns of Needham and Wellesley, with both of which it has contracts for a term of years. The property of this company includes the water power with which it operates its plant and a considerable tract of land in Natick. From the returns made to this office the cost of this property appears to be about \$110,000, but a large part of this was purchased by the company with its common stock taken at par, this corporation being organized under the laws of another State.

The Board has endeavored to ascertain, by an examination of the accounts of both these companies, the testimony offered at the hearings and the assistance of experts selected by the Board, the fair structural value of the plants and properties of the corporations named, and upon the values so determined the Board has based the approval contained in the following vote:—

On the application of the Natick Gas and Electric Company for the approval of an issue of new capital stock to the amount of \$125,000 and bonds to the amount of \$125,000 for the object named in said application, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that the amount of stock and bonds hereinafter named is reasonably requisite for the purpose for which such issue of stock and bonds has been authorized, —

*Ordered,* That the Board hereby approves of the issue by the Natick Gas and Electric Company, in conformity with all the re-

quirements of law relating thereto, of six hundred and twenty shares of new capital stock of the par value of one hundred dollars each, and of bonds to an amount not exceeding \$57,000, at not less than par and accrued interest, and bearing interest at a rate not exceeding six per cent. per annum, said stock and bonds or the proceeds thereof to be applied to the following purposes and to no other, to wit: three hundred and seventy shares of said stock, and bonds to the amount of \$37,000, or the proceeds of said stock and bonds, to be applied to the purchase of all the property, real and personal, rights, credits, franchises, contracts, leases and effects of every nature and description belonging to the Natick Electric Company, free and clear of all incumbrances; and two hundred and fifty shares of said stock, and bonds to the amount of \$14,000, or the proceeds of said stock and bonds, to the purchase of all the property, real and personal, rights, credits, franchises, contracts, leases and effects of every nature and description belonging to the Eliot Falls Electric Light Company, free and clear of all incumbrances; and bonds to the amount of \$6,000, or the proceeds thereof, or so much thereof as may be necessary, to be applied to the cost of such additions and alterations as may be needed for the joint operation of the said plants now owned by said Natick Electric Company and Eliot Falls Electric Light Company.

#### PETITION OF THE MALDEN ELECTRIC COMPANY.

The Malden Electric Company applied for the approval of an issue of new stock to the amount of \$94,900, being the unissued balance of a proposed issue of \$100,000. It appeared from the petition that the proceeds of the new stock were to be applied to the payment of the company's floating debt, amounting to about \$140,000.

This company was organized in 1888. It purchased its plant in that year of the Malden Electric Light Company, a foreign corporation, and a partnership known as the Malden Construction Company. At that time the ownership and control of the three companies were practically identical. To effect the transfer of these properties, including the patent rights and franchises, stock and bonds to the amount of \$180,000 were issued to the owners of the two companies named.

Six months after this issue of stock and bonds the company had a floating debt of about \$30,000, which has steadily

grown to the amount named above. The stock was increased in 1892 to the amount of \$150,000 for the payment of debts, at which limit the capital remained until the action by the stockholders in 1894 contemplating the above-mentioned increase of \$100,000. The amount actually issued towards the proposed increase was \$5,100, making the total issued stock \$155,100. The outstanding bonds amounted in 1892 to \$100,000; and this is the amount actually outstanding at the date of the petition, although contributions already made to the sinking fund at a rate intended to be ample to meet the bonds at maturity make the present net bonded debt \$95,000.

In less than sixty days after the company began business it declared a quarterly dividend at the rate of eight per cent. per annum, and has continued such dividend without intermission to the present time.

Taking the amount originally paid to the Maine corporation and the construction company, the total expenditure for plant to Jan. 1, 1895, appears to have been about \$375,000, not including the amount paid for patent rights and franchises. From this sum no charges whatever have been made for depreciation, which has been unquestionably large, and due to the advance of the art of electric lighting more than to any fault on the part of the management; but the patent right and franchise account was, during the year ending June 30, 1894, reduced by the sum of \$20,000 taken from the book surplus of \$46,000. The construction account and the notes payable have been allowed to go on accumulating together. In estimating the amount available for dividends no weight seems ever to have been given to the loss in plant values, due to diminished cost of new machinery and apparatus; the policy appears to have been to steadily maintain the initial rate of dividend, and to allow the indebtedness to accumulate unchecked.

The Board is satisfied, after a careful study of the company's condition, that, while the debt has been incurred on account of plant, it is not to-day largely in excess of what should be charged to depreciation of plant, including in such depreciation the shrinkage resulting from the present relatively low cost of electrical apparatus and construction. In addition to the amount needed for generating and dis-

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tributing the electrical energy, the public should contribute a fair amount for depreciation. The management of such a corporation owes it to the stockholders, as well as to the public, to apply such contribution to the purpose intended. Depreciation is as much a necessary cost of electric light as labor and materials. To capitalize a debt incurred to make good depreciation, although the same includes the shrinkage in values above referred to, is to capitalize a loss, and in a company able to pay the debt is as contrary to sound policy as if it were incurred for coal, taxes or salaries. Its effect upon the stockholders and the public would not differ essentially from stock dividends or the most obvious watering of stock.

The debt of this company has reached a point where it will probably be thought unwise to allow it to accumulate. The portion of the net earnings of the company applicable to the floating debt is somewhat reduced by the obligation in the mortgage which secures its bonds to pay over to the trustees for the bondholders annually as a sinking fund an amount sufficient to meet the entire issue of bonds at maturity. The management did not urge the approval of this issue upon the ground that the fair present structural value of the plant would equal the existing securities and the proposed stock, but rather upon the ground that the debt existed and had been legally contracted. That portion which now represents actual investment in plant and not losses may properly in this case be converted into capital, to that extent relieving the burden upon the company and the management. The amount hereinafter named is designed to cover such portion. To pay the remainder out of income will impose no undue hardship upon the corporation. It is admitted that no considerable expenditure for extension or improvements is likely to be needed in the near future, and that from \$30,000 to \$35,000 will probably be available annually for this debt and dividends. The following is therefore adopted : —

On the application of the Malden Electric Company for approval of an issue of new stock for the object named in said application, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that

the stock to the amount hereinafter named is reasonably requisite for the purpose for which such issue of stock has been authorized, —

*Ordered*, That the Board hereby approves of the issue by the Malden Electric Company of one hundred and ninety-nine shares of new capital stock of the par value of one hundred dollars each, in conformity with all the requirements of law relating thereto, the proceeds of said stock to be applied to the payment and cancellation of outstanding promissory notes of said corporation and to no other purpose.

And for the purpose of determining the price or rate at which said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of 1894, it is further —

*Ordered* and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at one hundred dollars per share.

And if any shares of said stock shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

*Ordered*, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of said sale shall be published in the Boston "Daily Advertiser," the Boston "Daily Globe" and the Boston "Daily Journal," newspapers published in said city of Boston.

#### PETITION OF THE LEXINGTON GAS LIGHT COMPANY.

This was an application by the Lexington Gas Light Company for approval of an issue of bonds to the amount of \$7,000.

From the petition, and the transcript of the records accompanying it, it appeared that the proceeds of these bonds were to be applied to the payment of notes and accounts incurred in the construction of the electric light plant. The Lexington Gas Light Company has been engaged in the supply of gas in the town of Lexington since 1875. Its present capital stock amounts to \$30,000. Permission to supply electric light was given the company by this Board in 1892, and it began the supply in February, 1893. It appears from the facts presented that nearly \$43,000 have been fairly invested in the electric lighting plant. Of this amount \$10,000

have been obtained by the issue of new stock and \$23,000 from bonds, both stock and bonds having been issued prior to the act requiring the approval of this Board. The plant and business are new, and the demands for additions and extensions will probably require so large a part of the income as to make it inexpedient to pay from that source in the immediate future any considerable portion of the present debt. For these reasons it seemed reasonable to approve the issue of bonds, as prayed for. The following was therefore adopted by the Board:—

On the petition of the Lexington Gas Light Company for approval of an issue of bonds to the amount of \$7,000, pursuant to the vote of the stockholders of said corporation on May 8, 1894, for the purpose of funding its floating debt, after public notice and hearing, it appearing that said company has complied with the law relating to such application and that said amount is reasonably requisite for the purpose for which such issue of bonds has been authorized,—

*Ordered*, That the Board hereby approves of the issue by the Lexington Gas Light Company, at not less than par and accrued interest, in conformity with all the requirements of law relating thereto, of mortgage bonds to an amount not exceeding \$7,000, payable in not exceeding twenty years from the date thereof, and bearing interest at a rate not exceeding six per cent. per annum, said bonds, or the proceeds thereof, to be applied to discharging the indebtedness of the company heretofore incurred in the enlargement and extension of its plant and works, and to no other purpose.

#### PETITION OF THE MALDEN AND MELROSE GAS LIGHT COMPANY.

This was an application by the Malden and Melrose Gas Light Company for approval of an issue of new capital stock to the amount of \$30,000.

From the votes of the stockholders and the evidence submitted at the hearing it appeared that this stock was to be issued to obtain the sum of \$30,000, one-half of which was to be applied in payment of the floating debt existing at the time of the application and the remainder to the purchase of needed real estate and the extension of street mains.



the stock to the amount hereinafter named is reasonably requisite for the purpose for which such issue of stock has been authorized, —

*Ordered*, That the Board hereby approves of the issue by the Malden Electric Company of one hundred and ninety-nine shares of new capital stock of the par value of one hundred dollars each, in conformity with all the requirements of law relating thereto, the proceeds of said stock to be applied to the payment and cancellation of outstanding promissory notes of said corporation and to no other purpose.

And for the purpose of determining the price or rate at which said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of 1894, it is further —

*Ordered* and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purpose aforesaid be fixed at one hundred dollars per share.

And if any shares of said stock shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

*Ordered*, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of said sale shall be published in the Boston "Daily Advertiser," the Boston "Daily Globe" and the Boston "Daily Journal," newspapers published in said city of Boston.

#### PETITION OF THE LEXINGTON GAS LIGHT COMPANY.

This was an application by the Lexington Gas Light Company for approval of an issue of bonds to the amount of \$7,000.

From the petition, and the transcript of the records accompanying it, it appeared that the proceeds of these bonds were to be applied to the payment of notes and accounts incurred in the construction of the electric light plant. The Lexington Gas Light Company has been engaged in the supply of gas in the town of Lexington since 1875. Its present capital stock amounts to \$30,000. Permission to supply electric light was given the company by this Board in 1892, and it began the supply in February, 1893. It appears from the facts presented that nearly \$43,000 have been fairly invested in the electric lighting plant. Of this amount \$10,000

ment and cancellation of outstanding promissory notes of said corporation and to no other purpose.

And for the purpose of determining the price or rate at which said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of 1894, it is further —

*Ordered* and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof, for the purposes aforesaid, be fixed at one hundred and twenty dollars per share; and if any shares of said stock shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

*Ordered*, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of said sale shall be published in the Boston "Daily Advertiser," the Boston "Daily Herald" and the Boston "Daily Journal," newspapers published in said city of Boston.

#### PETITION OF THE SUBURBAN GAS AND ELECTRIC COMPANY.

This was a petition for approval by the Board of the issue by the Suburban Gas and Electric Company of new capital stock to the amount of \$75,000.

This company received its charter under the general law on Feb. 13, 1895. It is incorporated for the purpose of making and distributing gas and electricity for lighting, heating, cooking and mechanical purposes and power, in the towns of Revere and Winthrop, and owning and leasing such rights and property as may be convenient and necessary therefor. It had not operated a gas or electric plant, and had issued no certificates of stock.

It appeared from the petition and the evidence presented at the hearing that the stock was to be issued directly or indirectly for the purchase of the property formerly belonging to the North Shore Electric Company. This property had been recently purchased under foreclosure of mortgage in the interest of the bondholders, who were represented by the petitioners in this case.

From the evidence submitted at the hearing and an examination of the property on behalf of the Board, it appears that capital stock to the amount named in the following order will be fairly represented by the property referred

Since the petition was filed this real estate has been purchased and about half of the amount desired for the extension of mains has been expended. While the money for this purpose has been borrowed, a nearly equal amount of the previously existing notes has been paid out of income.

The floating debt incurred for extensions and improvement of plant amounts to less than \$40,000. In addition to its dividends and fixed charges, the income of the company for several years has been ample to permit the expenditure of a considerable amount for extensions and improvements. Although the extensive use of the streets for municipal improvements already projected within the company's territory will be likely to bring considerable expense, which the best management cannot avoid, yet the volume of its business is steadily increasing, and will doubtless continue to afford a fair dividend, and enable the company to pay the greater part of this debt out of earnings. It does not appear that any considerable sum will be needed in the immediate future for improvements or extensions beyond the ordinary annual demand for mains in new territory; and, while the company's assets, after liberal charges for plant depreciation, still show a surplus, the amount of this and the relation of the present securities to the annual output is still such as to impose upon the management, in the interests of both stockholders and consumers, a conservative policy respecting the issue of new stock.

For these reasons the Board was able to approve only a part of the issue prayed for, and the following was adopted:—

On the application of the Malden and Melrose Gas Light Company for approval of an issue of new stock for the object named in said application, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that new capital stock to the amount hereinafter named is reasonably requisite for the purpose for which such issue of stock has been authorized,—

*Ordered*, That the Board hereby approves of the issue by the Malden and Melrose Gas Light Company of one hundred and fifty shares of new capital stock of the par value of one hundred dollars each, in conformity with all the requirements of law relating thereto, the proceeds of said stock to be applied to the pay-

From the evidence submitted at the hearing and an examination and appraisal on behalf of the Board, it appeared that the fair structural value of the plant to be purchased would somewhat exceed the amount of stock asked for by the petition. The following was therefore adopted : —

On the application of the Rawson Light and Power Company for the approval of an issue of new stock to the amount of \$25,000 for the object named in said application, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that the amount of stock as prayed for is reasonably requisite for the purposes for which such issue of stock has been authorized, —

*Ordered*, That the Board hereby approves of the issue by the Rawson Light and Power Company of two hundred and fifty shares of new capital stock of the par value of one hundred dollars each, in conformity with all the requirements of law relating thereto, the said stock or the proceeds thereof to be applied to the following purposes, to wit: two hundred and forty-seven shares to the purchase, free and clear of all incumbrances, of all the property, real and personal, business, rights, credits, franchises, contracts and effects formerly belonging to the Leicester Electric Company, now or recently held by one Edward L. Watson, together with all the additions and improvements made to or in said property, and three shares to the purchase of other materials and appliances needed for the conduct of the business.

#### PETITION OF THE NANTUCKET ELECTRIC COMPANY.

This application by the Nantucket Electric Company was for the approval of an issue of new stock to the amount of \$20,000, later amended so as to read \$25,000.

The charter of this company, issued under the general law, is dated Jan. 8, 1895. It declares the organization to be for the “purpose of generating electricity for the purpose of supplying light, heat and power, distributing the same in and through the town of Nantucket and vicinity, purchasing, acquiring, receiving, accepting and holding all lines, apparatus and real estate, and all privileges and franchises necessary and convenient therefor, and generally doing and performing any and all things legitimately pertaining to said business and incidental thereto.”

to above. The following was therefore adopted by the Board : —

On the application of the Suburban Gas and Electric Company for the approval of an issue of new stock for the object named in said application, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that the amount of stock hereinafter named is reasonably requisite for the purpose for which such issue of stock has been authorized, —

*Ordered*, That the Board hereby approves of the issue by the Suburban Gas and Electric Company of six hundred shares of new capital stock of the par value of one hundred dollars each, in conformity with all the requirements of law relating thereto, the said stock or the proceeds thereof to be applied to the purchase, free and clear of all incumbrances, of the property, real and personal, business, rights, credits, franchises, contracts, leases and effects of every name, nature and description, formerly belonging to the North Shore Electric Company, as more particularly appears by the schedule thereof filed with said application, and to no other purpose.

#### PETITION OF THE RAWSON LIGHT AND POWER COMPANY.

This was an application by the Rawson Light and Power Company for approval by the Board of an issue of new stock to the amount of \$25,000.

This company received its charter under the general law on March 28, 1895. It is incorporated for the purpose of furnishing electric light, heat and power, and owning or leasing such rights or property as may be necessary or convenient therefor. At the date of its application it did not operate a gas or electric light plant, and had issued no certificates of stock.

It appeared from the petition and the testimony at the hearing that this stock, or all but a few shares, was to be issued, directly or indirectly, for the purchase of the property formerly belonging to the Leicester Electric Company, a particular schedule of which was filed with the petition. Shortly before the filing of this application the property of the Leicester Electric Company was purchased, at a sale under foreclosure of mortgage, in the interest of the bondholders, who are represented by the incorporators of the petitioning company.

required for interest on its debt having been applied to the extension and improvement of the plant. From the evidence submitted at the hearing and the examination made by the Board, extraordinary expenditures seemed to be necessary at the station and upon the lines, to fairly meet the public demand for commercial and street lighting. The Board was satisfied that a less amount than that named in the petition would be ample for the extensions contemplated by the company at that time, and approved of the issue of seventy shares of the par value of \$7,000.

Later, owing to a change in the company's plans, before any of the shares had been issued or offered, it was deemed inexpedient to issue this stock, or any part of the same, and the vote authorizing such issue was rescinded by the company. The order of the Board approving the petition was passed in April, and early in October, plans having been completed for more extensive improvements than were originally intended, the company voted to issue one hundred and fifty shares of new stock and bonds to the amount of \$45,000, and made a second application to the Board for the approval of the same.

From the evidence submitted at the hearing upon this petition it appeared that the company intended to make important and needed additions to its plant, both at the station and upon the streets, and to exchange its outstanding bonds, now amounting to \$30,000, for the same amount of new bonds.

In the opinion of the Board, the proceeds from the stock and bonds to be issued as set forth in the following order and to the amount therein named will be sufficient to make the extensions contemplated and to refund the existing bonds. The following was therefore adopted by the Board :—

On the petition of the Milton Light and Power Company of Milton, for approval of an issue of new stock and bonds for the object named in said petition, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that new capital stock and bonds to the amounts hereinafter named are reasonably requisite for the purposes for which such issue of stock and bonds has been authorized, and it further appearing that all votes passed by the stockholders

At the date of the hearing it did not operate a gas or electric light plant, and had issued no certificates of stock.

From the petition and the evidence submitted it appeared that the new stock was to be issued, directly or indirectly, for the purchase of the property formerly belonging to the Nantucket Electric Light Company, which some time in May, 1894, was purchased under foreclosure of mortgage in the interest of the bondholders, who are represented by the incorporators of the petitioning company. A schedule of this plant was filed with the petition. From the evidence at the hearing and an examination of the property on behalf of the Board, it appeared that capital stock to the amount named in the following order would be fairly represented by the property referred to above. The following was therefore adopted:—

On the amended application of the Nantucket Electric Company for the approval of an issue of new stock to the amount of \$25,000 for the object named in said application, after public notice and hearing, it appearing that said company has complied with the law relating to such applications and that said amount of stock is reasonably requisite for the purposes for which such issue of stock has been authorized, —

*Ordered*, That the Board hereby approves of the issue by the Nantucket Electric Company of two hundred and fifty shares of new capital stock of the par value of one hundred dollars each, in conformity with all the requirements of law relating thereto; and that said stock, or the proceeds thereof, be applied to the purchase, free and clear of all incumbrances, of all the property, real and personal, business, rights, credits, franchises, contracts and effects of every name, nature and description, formerly belonging to the Nantucket Electric Light Company, and to no other purpose.

#### PETITIONS OF THE MILTON LIGHT AND POWER COMPANY.

Early in the year the Milton Light and Power Company applied for the approval of an issue of new stock of the par value of \$10,000.

This company has been engaged in the manufacture and sale of electric light for street and commercial purposes in the town of Milton since the year 1890. During this time it has paid no dividends, all the profits above the amount

required for interest on its debt having been applied to the extension and improvement of the plant. From the evidence submitted at the hearing and the examination made by the Board, extraordinary expenditures seemed to be necessary at the station and upon the lines, to fairly meet the public demand for commercial and street lighting. The Board was satisfied that a less amount than that named in the petition would be ample for the extensions contemplated by the company at that time, and approved of the issue of seventy shares of the par value of \$7,000.

Later, owing to a change in the company's plans, before any of the shares had been issued or offered, it was deemed inexpedient to issue this stock, or any part of the same, and the vote authorizing such issue was rescinded by the company. The order of the Board approving the petition was passed in April, and early in October, plans having been completed for more extensive improvements than were originally intended, the company voted to issue one hundred and fifty shares of new stock and bonds to the amount of \$45,000, and made a second application to the Board for the approval of the same.

From the evidence submitted at the hearing upon this petition it appeared that the company intended to make important and needed additions to its plant, both at the station and upon the streets, and to exchange its outstanding bonds, now amounting to \$30,000, for the same amount of new bonds.

In the opinion of the Board, the proceeds from the stock and bonds to be issued as set forth in the following order and to the amount therein named will be sufficient to make the extensions contemplated and to refund the existing bonds. The following was therefore adopted by the Board :—

On the petition of the Milton Light and Power Company of Milton, for approval of an issue of new stock and bonds for the object named in said petition, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that new capital stock and bonds to the amounts hereinafter named are reasonably requisite for the purposes for which such issue of stock and bonds has been authorized, and it further appearing that all votes passed by the stockholders



of said corporation relative to the issue of stock, which was approved by this Board on the twenty-fifth day of April, 1895, have been rescinded, and that no shares of stock have been issued pursuant to such votes, it is —

*Ordered*, That the Board hereby approves of the issue by the Milton Light and Power Company, at not less than par and accrued interest, in conformity with all the requirements of law relating thereto, of mortgage bonds to an amount not exceeding \$42,000, payable in not exceeding twenty years from the date thereof, and bearing interest at a rate not exceeding five per cent. per annum, said bonds or the proceeds thereof to be applied to the following purpose, and to no other, to wit: bonds to the amount of \$30,000, or the proceeds thereof, are to be applied to the refunding and cancelling of an equal amount, bond for bond, of the first-mortgage bonds of said company now outstanding; and the proceeds of the remaining bonds, to the amount of \$12,000, or so much of said amount as may be necessary, are to be applied to the payment of liabilities now or hereafter incurred on account of extensions and additions to the company's plant subsequent to the thirtieth day of June, 1895.

*Ordered*, Further, that the Board hereby approves of the issue by the Milton Light and Power Company of one hundred and twenty shares of new capital stock of the par value of one hundred dollars each, in conformity with all the requirements of law relating thereto, the proceeds thereof to be applied to the payment of liabilities now or hereafter incurred for extensions and additions to the plant of said company made since the thirteenth day of June, 1895, and to no other purpose; that this approval is not for the issue of shares in addition to the seventy shares heretofore approved, but is in lieu thereof.

And for the purpose of determining the price or rate at which said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of 1894, it is further —

*Ordered* and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof, for the purposes aforesaid, be fixed at one hundred dollars per share; and if any shares of said stock shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

*Ordered*, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of said sale shall be published in the Boston "Daily

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Advertiser," the Boston "Daily Herald" and the Boston "Daily Journal," newspapers published in said city of Boston.

PETITION OF THE BLOCK PLANT ELECTRIC LIGHT COMPANY.

This was an application by the Block Plant Electric Light Company for approval of an issue of one hundred and fifty shares of new capital stock of the par value of \$15,000.

This corporation did not at the time own or operate a plant for electric lighting, but had been duly organized and received its charter on the tenth day of October, 1895. The purpose of the corporation is declared to be "to install, operate and maintain electric light plants."

The company has never issued any stock, and it appeared at the hearing that the proposed stock was to be issued for the purchase of a certain steam and electric light plant located near the corner of School Street and Province Street in the city of Boston, the property of one Henry Krey, the treasurer of the petitioning corporation. A detailed schedule of this plant was submitted and filed in the case. After an examination of the plant and vouchers therefor, the Board is of the opinion that the amount of stock hereinafter named will be a fair equivalent for the plant named in said schedule, excepting therefrom the sixty-five kilowatt generator. The evidence submitted showed that this machine was not to become the property of the Block Plant Electric Light Company. The following was therefore adopted:—

On the application of the Block Plant Electric Light Company for the approval of an issue of new capital stock to the amount of \$15,000 for the object named in said application, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that the amount of stock hereinafter named is reasonably requisite for the purposes for which said issue of stock has been authorized, —

*Ordered,* That the Board hereby approves of the issue by the Block Plant Electric Light Company, in conformity with all the requirements of law relating thereto, of ninety-five shares of new capital stock of the par value of one hundred dollars each, said stock or the proceeds thereof to be applied to the purchase of the steam and electric plant situated in the building No. 28 School Street in the city of Boston, with the electric lines belonging

thereto, now or formerly owned by one Henry Krey, a more particular schedule whereof has been filed with said petition, excepting only from said schedule the sixty-five kilowatt generator named therein, and to no other purpose.

PETITION OF THE CITIZENS' GAS LIGHT COMPANY OF  
READING, SOUTH READING AND STONEHAM.

This was an application by the Citizens' Gas Light Company of Reading, South Reading and Stoneham for approval of an issue of bonds to the amount of \$50,000 for the purpose of procuring the necessary land and constructing a plant for the manufacture of illuminating gas in the town of Stoneham, and for improving and extending its distributing plant in the towns of Stoneham and Reading.

This corporation was duly organized under the laws of this Commonwealth in 1859, and has since supplied gas to consumers in the towns of Reading, Wakefield (formerly South Reading) and Stoneham, having a distributing plant in each of the towns named and its manufacturing plant in the town of Wakefield.

In August, 1894, the town of Wakefield completed the purchase of the entire manufacturing plant of the company, and so much of its distributing plant as was located in that town. At the time of this purchase the company had outstanding stock to the amount of \$95,300, bonds to the amount of \$70,000, and a considerable floating debt. As part of the consideration for the purchase of the plant, the town assumed and agreed to pay the bonds of the company and the interest thereafter accruing. By the provisions of the deed of trust securing these bonds, the right to redeem the same at a fixed price was to mature in September, 1895, but it was understood that at the time of the hearing none of these bonds had been cancelled, although provision for their payment had been made by votes of the town. By the provisions of chapter 346 of the Acts of 1886 gas companies are forbidden to issue bonds for an amount exceeding their capital stock. It was clear, therefore, that until the bonds outstanding should be paid the proposed issue must not exceed \$25,000.

A tract of land was secured in Stoneham, suitable buildings erected, contracts for necessary apparatus made and

the work under them nearly completed. A schedule descriptive of the proposed manufacturing plant and street main extensions was filed with the petition. To carry out the improvements thus indicated will probably require a sum larger than is named in the vote of approval. The following was adopted : —

On the petition of the Citizens' Gas Light Company of Reading, South Reading and Stoneham, by its president and treasurer thereunto duly authorized, for the approval of an issue of bonds to the amount of \$50,000, pursuant to the vote of the stockholders of said corporation on the fifth day of January, 1895, for the purpose of procuring real estate and a suitable plant for the manufacture of illuminating gas in the town of Stoneham, and for extending and improving its distributing plant in the towns of Stoneham and Reading, after public notice and hearing, it appearing that said company has complied with the law relating to such application, and such amount as is hereinafter approved is reasonably requisite for the purposes for which such issue of bonds is authorized, —

*Ordered*, That the Board hereby approves of the issue by the Citizens' Gas Light Company of Reading, South Reading and Stoneham, at not less than par and accrued interest, in conformity with all the requirements of law relating thereto, of mortgage bonds to an amount not exceeding \$25,000, bearing interest at a rate not exceeding five per cent. per annum, said bonds or the proceeds thereof to be applied to the following purposes and to no other, to wit; bonds to the amount of \$6,000 or the proceeds thereof, or so much of said amount as may be necessary, are to be applied to the purchase, free and clear of all incumbrances, of the land on the southerly side of Pomworth Street in said Stoneham, with the buildings and structures of every name and nature thereon, conveyed by William W. Phipps to Henry C. Buck, trustee, together with the additions and improvements thereto and the buildings erected thereon since said conveyance. The proceeds of bonds to the amount of \$19,000, or so much of said amount as may be necessary, are to be applied in payment for the gas holder and foundations, gas-generating plant and foundations and other appliances, appurtenances, materials and labor needed for the complete construction upon the land above referred to of a plant for the manufacture of illuminating gas, and for the enlargement or extension of its street-main system in the towns of Stoneham and Reading.

This order was adopted in March, and the case was then continued for such further action as might be deemed requisite upon a change in the securities then outstanding.

In December, upon a further consideration of the case at the company's request, and examination of its affairs, it appeared that the bonds outstanding at the date of the former order to the amount of \$70,000 had been fully cancelled, and the mortgage to secure the same discharged; also that the company had voted to reduce its capital stock from \$95,300 to \$50,000, and that, pursuant to such vote, a majority in value of the certificates had been cancelled and exchanged. It also appeared that the bonds approved by the vote of March 7 had all been issued and sold for the benefit of the company, and the full amount of the proceeds applied for construction purposes, as required by the vote of this Board.

It also appeared that a larger expenditure than originally contemplated had been made upon the company's new works in Stoneham, for which it had increased its floating debt, and that to extend its distributing system in that town so as to supply the probable reasonable demand in its territory would require still further expenditures. The amount hereinafter named is reasonable for the work required, and when the proceeds shall be expended for the purpose named, the total bond issue will not exceed the fair value of the plant. The following was therefore adopted by the Board:—

Upon further consideration of the petition of the Citizens' Gas Light Company of Reading, South Reading and Stoneham, for the approval of an issue of bonds to the amount of \$50,000, pursuant to the vote of the stockholders of said corporation on the fifth day of January, 1895, for the purpose of procuring real estate and a suitable plant for the manufacture of illuminating gas in the town of Stoneham, and for extending and improving its distributing plant in the towns of Stoneham and Reading, it appearing that said company has complied with the law relating to such applications, and that such amount as is hereinafter named is reasonably requisite for the purposes for which such issue of bonds is authorized,—

*Ordered*, That the Board hereby approves of the issue by the Citizens' Gas Light Company of Reading, South Reading and

Stoneham, in addition to the amount heretofore approved upon said petition, at not less than par and accrued interest, in conformity with all the requirements of law relating thereto, of mortgage bonds to an amount not exceeding \$20,000, bearing interest at a rate not exceeding five per cent. per annum, the proceeds of said bonds to be applied to the following purposes and to no other, to wit: bonds to the amount of \$6,000, or the proceeds thereof, to the payment of liabilities now outstanding on account of the construction of the company's new works in the town of Stoneham; and bonds to the amount of \$14,000, or so much of the proceeds thereof as may be necessary, to the extension of its street-main system in said Stoneham.

PETITION OF THE UNITED ELECTRIC LIGHT COMPANY.

This was an application by the United Electric Light Company of Springfield for the approval of an issue of bonds to the amount of \$200,000, \$110,000 to be applied toward the funding of a part of the company's floating debt, and \$90,000 for the construction and equipment of an auxiliary station.

The debt which the company seeks to fund by the issue of the bonds in question was incurred through the purchase of upwards of twelve hundred shares of the capital stock of the Indian Orchard Company, at a cost of about \$141,000. But for this the company would be very nearly free from debt. The Indian Orchard Company is a Massachusetts corporation, the owner of an extensive tract of land, in part unimproved, in the village of Indian Orchard in the city of Springfield, upon which are located three or four factory buildings and several tenement-houses. This land is upon both sides of the Chicopee River, and includes a dam and canal, and all the other accessories of a considerable water power. Its entire capital is divided into 2,250 shares of the par value of one hundred dollars each. It is chartered for the purpose of engaging in the business of "manufacturing and selling all kinds of cotton, woollen, silk, iron and wood materials and products, and manufacturing and selling electric lights and electricity for power and lighting purposes, and leasing and selling mechanical power for manufacturing purposes." For a time it operated a warp mill, and now leases to others a part of its buildings and power.

The United Electric Light Company, the petitioner, is authorized by its charter to furnish "light and power by electricity and heat." These charter powers suggest a question, of great importance to the stockholders and the public, as to the right of the petitioner to retain its ownership in the stock described. It is to be noted that this is not an investment of the surplus funds of the corporation to secure some income therefrom until they may be needed for other uses, neither have these stocks come into its possession through an attempt to enforce a claim or collect a debt. The company's action in asking for long-term bonds indicates that it does not regard this ownership as a temporary holding, but as a permanent investment. This is not a mere purchase of land and water power for the company's use,—it is much more than that. The petitioner has, in fact, borrowed upon its own notes and invested an amount nearly equal to one-third of its capital stock in the control of another corporation organized for and actually engaged in a business wholly beyond the purpose of its own incorporation, and never in any degree contemplated by its articles of association. The shareholders of the lighting company thus become the undertakers in the manufacture of a well-nigh unrestricted range of products, including, it may be, cotton cloths or steam engines, silk gloves or railway coaches, but with a charter authorizing only electric lighting.

It cannot be assumed, because the full control is in the electric company, that none of these things will be undertaken; neither is it necessary that all possible acts should actually be done before they be condemned, since the law looks to the general tendency of the power possessed. These acts are authorized by the charter of the Indian Orchard Company, and its managers not only have the power, but it may become their imperative duty, to engage in any of them which may promise to be profitable. They must manage its affairs for the best interests of all the stockholders, and not merely for a majority who may have other and more important interests at stake. The original investment and the profits of the petitioner are thus exposed to new and unconsidered hazards, to the prejudice of its shareholders and the public, by whom, singly or together, all losses must be

borne. It is for the interest of the public that corporations generally shall not transcend their granted powers, but companies of this character are chartered and receive extraordinary privileges to enable them to render an important public service, and the public has a peculiar right to demand that the quality and cost of this service shall not be affected or imperilled by the chances of a more hazardous employment.

It must be noted further, that, in addition to its other powers, the Indian Orchard Company is authorized to manufacture and sell electric lights and electricity for power and lighting purposes. It was developed at the hearing that the possession of this authority and of a water power which might be used to generate electricity made it for the interest of the petitioner to secure its control, so as thereby to dictate terms to any other quasi-public electric corporation which might wish to use a part of this power, and prevent the Indian Orchard Company from engaging, directly or indirectly, in the electric lighting business in competition with the United Electric Light Company. It has thus, confessedly by its own act, without permission or approval of the State, and indirectly, sought the monopoly of an important public service.

These facts seem to bring the purchase and retention of this stock by the petitioner within that class of investments which the courts, in consideration of the public interest, through a long line of decisions, have declared unlawful and contrary to a sound business policy. Doubtless the same consideration has induced the Legislature of this State to declare that no corporation "shall direct its operations or appropriate its funds to any other purpose than that specified in its agreement of association or its charter."

It was urged at the hearing that, if the transaction in question be not expressly authorized by the charter, it is nevertheless a lawful one, because only incidental to a legitimate corporate act. It is a familiar doctrine of the courts that corporations may exercise any power incidental to the discharge of those expressly granted; but the phrase as commonly used must mean a power that is directly and immediately appropriate to those expressly given, and not one that has merely some slight or remote relation to them.



The facts do not appear to bring the transaction in this case within the rule. The purchase of a majority of the stock of another corporation which possesses varied and foreign powers, although such purchase may give the control over a possible competitor in the same kind of business, is not a transaction to be classed as merely incidental.

Neither can the purchase of the stock in this case be regarded as merely incidental to a purchase of land. The petitioner has not bought the land, and its only rights to it are incident to the control of the stock.

Unless the company can retain possession of this stock, the Board must decline, upon the facts as they now exist, to approve the issue of the other bonds asked for by the petition. The plans for the auxiliary station contemplate its erection and equipment upon land of the Indian Orchard Company, at an expense of more than \$90,000, and its operation by water power. By the contract between the companies the petitioner has the right to use only the "water that may not be required by the Indian Orchard Company for itself, its grantees, tenants or lessees for manufacturing at Indian Orchard." So that at any time it is in the power and might be for the interest of the last-named company to let all its power to other tenants. The petitioner's only right to this land and water power is under a lease or an agreement for a lease for a term of five years, the intention being doubtless to secure a more permanent occupation and a more reliable supply of power through the holding of the stock. This security failing, the Board cannot approve, and the company doubtless would not desire, an issue of bonds until some other agreement consistent with a sound business policy can be made. This part of the petition is therefore dismissed without prejudice to a new application for the same purpose. The following is therefore adopted by the Board: —

Upon the petition of the United Electric Light Company of Springfield for approval of an issue of bonds to the amount of \$200,000 for the purpose of funding a portion of its floating debt and constructing and equipping an auxiliary station in the village of Indian Orchard, —

*Ordered*, That said petition be dismissed.

## PETITION OF THE CHICOPEE GAS COMPANY.

This application by the Chicopee Gas Company was for the approval of an issue of new capital stock of the par value of \$40,000.

This company was chartered Nov. 17, 1895, for the purpose “of manufacturing and distributing gas within the city of Chicopee and the town of West Springfield, for the purposes of illuminating, heating and furnishing power.” It does not yet own or operate a gas plant, neither has it issued any stock. It appeared at the hearing that the proposed stock was to be issued for the purpose of purchasing from the present owners the gas works in Chicopee. For several years these works have been supplying gas to a part of the city of Chicopee, and have been owned by a partnership, which now desires to transfer its property and business to the petitioner.

After an examination of the plant, the Board was satisfied that its fair structural value exceeds the amount named in the petition. The following was therefore adopted : —

On the application of the Chicopee Gas Company for approval of an issue of new stock to the amount of \$40,000, for the object named in said application, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that the amount of stock as prayed for is reasonably requisite for the purpose for which such issue of stock has been authorized, —

*Ordered*, That the Board hereby approves of the issue by the Chicopee Gas Company of four hundred shares of new capital stock of the par value of one hundred dollars each, in conformity with all the requirements of law relating thereto, the said stock, or the proceeds thereof, to be applied to the following purpose, and to no other, to wit: the purchase, free and clear of all incumbrances, of all the property, real and personal, business, rights, credits, franchises, contracts, leases and effects, of every name, nature and description, belonging to the proprietors, as such, of the gas works in the city of Chicopee known as the Chicopee Gas Works, including the frame building adjacent to said gas works and now used by the Chicopee Electric Light Company, and excepting only such credits as may be due from, or pertain to, the Chicopee Electric Light Company.

## MUNICIPAL OWNERSHIP.

Official reports relative to action about a municipal plant for gas or electric lighting have been received from 238 towns and cities. Included in this number are all those in which the population exceeds 1,500. Of these municipalities, 212 have taken no action during the year 1895.

The cities of Quincy, Taunton and Waltham and the town of West Springfield have considered the subject for the first time. The new plants in Marblehead and Reading have been put in operation during the year.

The following towns have now plants in operation : Braintree, Danvers, Hingham, Hull, Marblehead, Middleborough, Needham, North Attleborough, Peabody, Reading, Wakefield and Wellesley.

Of these, Middleborough and Wakefield only have plants to supply both gas and electric lights. The others supply only electric lights.

The towns of Danvers, Needham and Wellesley have plants for street lighting only; the last two purchase their electricity for this purpose from the Natick Gas and Electric Company, and have recently concluded five years' contracts with this company, under which it is to have the exclusive right to supply commercial lights directly to residents of both towns. The town of Hingham also buys its electricity from a private company.

Pages 47, 48 and 49 contain a tabular statement, showing briefly the action taken within the State in relation to the municipal ownership of plants prior to the year 1895. The following pages contain a carefully prepared history of town action upon this subject during the calendar year.

Later, under this topic, appear in tabulated form financial and other data compiled from the town returns for the year ending June 30, 1895.

Tabular Statement showing Action about Municipal Gas or Electric Plants to Jan. 1, 1895.

	Votes Favorable to Acceptance of the Municipal Ownership Act.		Votes Against the Acceptance of the Municipal Ownership Act.	Remarks.
Arlington, . . . .	Dec. 29, 1894,	Oct. 29, 1891,	-	Investigating committee appointed. Plant for electric street lighting only, started Oct. 15, 1892; cost to that date \$30,853. Commercial plant completed October, 1894; cost to that date \$19,950 54.
Braintree, . . . .	Aug. 25, 1891,		-	
Brockton, <sup>1</sup> . . . .	Dec. 30, 1892,	Nov. 9, 1893,	-	Proposition rejected by the voters at annual election in December, 1893.
Brookline, . . . .			-	Adverse committee report accepted in 1891.
Cambridge, <sup>1</sup> . . . .	Nov. 23, 1893,	Dec. 12, 1894,	-	City Council refused to submit question to voters, 1893.
Chicopee, <sup>1</sup> . . . .	Nov. 30, 1891,	Dec. 16, 1892,	-	Popular vote upon establishing an electric light plant, December, 1894. Yes, 1,504; No, 182.
Danvers, . . . .	-	-	-	Under special act. Plant for electric street lighting only; started Jan. 2, 1889. Committee on commercial lighting appointed in 1893. No action since.
East Bridgewater, . . . .	-	-	-	Investigating committee appointed 1892. No report.
Everett, <sup>1</sup> . . . .	March 1, 1892, <sup>2</sup>	{ March 18, 1893,	-	Adverse committee report adopted Nov. 27, 1894.
Fall River, <sup>1</sup> . . . .		{ Jan. 9, 1894,	Jan. 26, 1892,	Adverse committee report adopted Oct. 5, 1891.
Framingham, . . . .	-	-	-	Investigating committee, 1891.
Haverhill, <sup>1</sup> . . . .	Dec. 8, 1892,	-	Dec. 30, 1891,	Investigating committees, 1891 and 1892. Electric distributing plant purchased from Weymouth Company. Cost of same, \$15,618 29. Current bought from that company.
Hingham, . . . .	March 13, 1893,	July 26, 1893,	-	

<sup>1</sup> The votes stated were passed by the city council.<sup>2</sup> This vote by the town before chartered as a city.

*Tabular Statement showing Action about Municipal Gas or Electric Plants to Jan. 1, 1895 — Continued.*

	Votes Favorable to Acceptance of the Municipal Ownership Act.		Votes Against the Acceptance of the Municipal Ownership Act.		Remarks.
Hudson, . . . . .	July	1, 1891,	Sept.	2, 1891,	Adverse committee reports adopted Nov. 11, 1891, and March 15, 1892.
Hull, . . . . .	June	28, 1894,	Oct.	6, 1894,	Plant of local company bought for \$91,202, Oct. 15, 1894.
Lawrence, <sup>1</sup> . . . . .	-	-	-	-	Investigating committee appointed 1893.
Lexington, . . . . .	-	-	-	-	Investigating committee appointed 1893.
Malden, <sup>1</sup> . . . . .	-	-	-	-	Proposition for investigating committee lost Oct. 15, 1891.
Manchester, . . . . .	-	-	-	-	Investigating committee appointed 1893. No report.
Marblehead, . . . . .	June	22, 1891,	June	15, 1892,	Plant constructed in 1894.
Medford, <sup>1</sup> . . . . .	April	15, 1893,	April	30, 1894,	Investigating committee appointed 1893.
Melrose, . . . . .	June	8, 1891,	March	21, 1892,	Town refused to authorize bonds for a plant, March 28, 1892.
Methuen, . . . . .	-	-	-	-	Voted to pass over article in warrant, 1891.
Middleborough, . . . . .	March	25, 1893,	Oct.	28, 1893,	Combined gas and electric plant purchased of local company, and bonds for \$70,000 issued. Entire cost to June 30, 1894, \$75,060.
Needham, . . . . .	March	7, 1892,	May	31, 1892,	Electric distributing plant for street lighting only constructed, 1893; cost, \$14,095.65.
New Bedford, <sup>1</sup> . . . . .	-	-	-	-	Unfavorable committee report accepted Sept. 11, 1890.
Newton, <sup>1</sup> . . . . .	Dec	4, 1893,	-	-	Three years' contract with local company made in 1894.
North Attleborough, . . . . .	June	30, 1891,	April	16, 1892,	Plant completed in 1894; cost, \$49,081.42.
Norwood, . . . . .	-	-	-	-	Favorable committee report tabled April 19, 1892.

Peabody, . . .	June 18, 1891,	Aug. 20, 1891,	-	Plant for electric street lighting started Sept. 27, 1892. Commercial plant started Nov. 10, 1898. Total cost, \$57,087.48, to June 30, 1894.
Plymouth, . . .	-	-	-	Investigating committee appointed 1891.
Reading, . . .	Oct. 2, 1891,	March 7, 1892,	-	Construction of plant begun in 1894.
Spencer, . . .	-	-	Oct. 6, 1891,	No further action proposed.
Springfield, . . .	-	-	-	Favorable vote in city council Dec. 27, 1892, but inoperative because mayor did not approve. Adverse report from investigating committee, 1893. Five years' contract made with local company in 1894.
Stoneham, . . .	June 29, 1893,	-	-	Subject considered in 1894, but action postponed indefinitely.
Stoughton, . . .	April 12, 1892,	{ June 16, 1892, }	-	Schedule of gas and electric property filed by company. Action of 1892 thought to be ineffective.
Wakefield, . . .	July 9, 1891,	{ June 29, 1893, }	-	Plant of local company taken in 1894, under decree of court, for \$144,680. Bonds for \$180,000, authorized to pay for same and for reconstruction, extension and enlargement of same.
Wellesley, . . .	March 7, 1892,	June 8, 1892,	-	Distributing plant for electric street lighting only built, and use begun Dec. 13, 1892; cost \$13,845.29.
Weymouth, . . .	-	-	-	Subject indefinitely postponed, March 4, 1899.
Whitman, . . .	Dec. 30, 1891,	-	July 13, 1892,	Investigating committee appointed 1892. In 1894 this committee discharged and further action refused.
Winchester, . . .	March 6, 1893,	June 22, 1893,	-	-
Woburn, <sup>1</sup> . . .	Dec. 31, 1892,	Nov. 14, 1893,	-	-

<sup>1</sup> The votes stated were passed by the city council.

In the town of *Arlington*, the committee appointed in December, 1894, to consider the advisability of securing a municipal electric light plant, reported at the annual meeting in March, 1895. At an adjournment of that meeting, on May 13, under an article in the warrant "To see if the town will vote that it is expedient to exercise the authority conferred by section 1 of chapter 370 of the Acts of the year 1891, being an act entitled 'An act to enable cities and towns to manufacture and distribute gas and electricity,' so far as said section relates to the construction, establishment and maintenance within the limits of the town of a plant for the manufacture and distribution of electricity for furnishing light for municipal use and for the use of such of its inhabitants as may require and pay for the same, as provided in said chapter," the vote was 231 in favor and 196 against, and the measure was declared defeated, less than two-thirds having voted in the affirmative.

In the warrant for a meeting of the inhabitants of the town of *Brookline*, held on Oct. 24, 1895, was the following article: "19th. To see if the town will authorize and instruct the selectmen to apply to the next Legislature for such authority as will enable the town to construct and own a system of underground electric wires for the purpose of lighting the streets and buildings of the town." Under this article the following preamble and vote was adopted: —

*Whereas*, It is the general opinion that the time has arrived for placing electric wires underground; and *whereas*, it is believed that to do so will require special legislation; it is therefore *Voted*, that the subject matter of article nineteenth be referred to the selectmen, with full power to investigate and employ counsel if they desire, and to apply to the next Legislature for the authority to carry out whatever plan in their judgment seems best for the town to adopt, and to report their doings to the next town meeting.

In the city of *Cambridge*, in January, a joint committee representing the two branches of the city government was appointed, under the following order, adopted January 15: —

*Ordered*, That a committee consisting of the president of the Board of Aldermen and two other members of the Board, and such

members of the Common Council as may be added, consider and report with reference to the expediency of the exercise by the city of the authority conferred in section 1 of chapter 370 of the Acts of the year 1891, so far as the same relates to the establishment and maintenance of one or more electric plants.

This committee on November 19 made its report, recommending the adoption of the first two of the following resolves, submitting as a part of their report an exhibit of the total liabilities and quick assets of the Cambridge Electric Light Company, also a detailed statement of the income and expenses of that company for the years ending the 30th of June, 1894 and 1895 respectively.

The following was adopted by the Board of Aldermen November 22: yes, 10; no, 0; by the Common Council December 23: yes, 11; no, 4; and approved by the mayor on December 31: —

*Resolved*, That it is expedient for the city of Cambridge to exercise the authority conferred upon cities under the provisions of chapter 370 of the Acts of the year 1891, and acts in amendment thereof and in addition thereto, and thereby to establish and maintain within the limits of said city of Cambridge one or more plants for the manufacture and distribution of electricity for furnishing light for municipal use and for the use of such inhabitants of the city of Cambridge as may require and pay for the same, as in said acts are provided.

This resolve is in the same terms as that adopted and approved Dec. 12, 1894.

The following was also adopted and approved on the same date: —

*Whereas*, At a conference recently had by the joint committee on electric lighting matters with the representatives of the Cambridge Electric Light Company, the latter, representing and controlling, as we are informed, a majority of the stock of the company, have, after negotiations with said committee, agreed, in case the action taken by the city councils of 1894 and 1895 in regard to the establishment of an electric light plant or plants should be ratified and made final at the coming city election, or any special election held within six months of this day by vote of the people, to file, within forty-eight hours after the passage of this



resolution, with the city clerk, an offer and agreement in writing, to be subsequently ratified by vote of its stockholders, to sell and transfer its plant and all assets and property whatsoever of said company to the city, in case of said ratification at the coming city election, such transfer to be made on or before Feb. 1, 1896; and in case of said ratification at a special election as above stated, such transfer to be made within one month thereafter, the consideration for such sale and transfer to be the sum of \$230,000, plus accrued dividend on the capital stock of said company up to the time of the transfer, at the rate of 6 per cent.; and such transfer to be subject to the debts and liabilities of said company, contingent or otherwise, which it is proposed the city shall assume and pay as part and further consideration for said sale and transfer; and

*Whereas*, In the judgment of said committee, these terms of sale are fair and reasonable; it is therefore

*Resolved*, That, without in any way attempting to bind the city to accept this offer and agreement to sell and transfer said plant and property, we hereby assert as our opinion that said price is fair, and we recommend the purchase of the plant and property of the Cambridge Electric Light Company upon the terms before mentioned.

The following was proposed on December 23, but referred in concurrence by both branches to the next city council: —

*Resolved*, That it is expedient for the city of Cambridge to exercise the authority conferred upon cities under provisions of chapter 370 of the Acts of the year 1891, and the acts in amendment thereof and in addition thereto, and thereby establish and maintain within the limits of said city of Cambridge one or more plants for the manufacture or distribution of gas for furnishing light for municipal use and for the use of such of the inhabitants of the city of Cambridge as may require and pay for the same, as in said acts are provided.

In the city of *Chicopee*, the proposition to engage in the electric lighting business having been ratified by the voters, representatives of the Chicopee Electric Light Company and the city met early in the year, for the purpose of agreeing respecting the transfer of the company's plant, but were unable to agree, either as to the property to be sold or the terms of the sale. The company accordingly filed with the

city clerk a schedule of its property and the rights which it desired to sell to the city, offering the same for the sum of \$39,930, which proposal was formally rejected by the city, and the company applied to the supreme court for a suitable decree compelling the city to take the plant. The finding of the commissioners appointed under this proceeding, as modified by the agreement of the parties, was that the city should take the plant and property of the company, excepting the building used for the electric light station and the foundation and piers for the steam plant, for the sum of \$27,000, the transfer of the same to be made on or before Jan. 1, 1896, and a decree in affirmation thereof was issued. The property named was excepted by the commissioners for the reason that, although owned and used by the company, it was on land which was neither owned by the company nor held by it on a written lease, and was unfit for removal.

On September 9 the city council appropriated the sum of \$27,000 for the purchase of this property, and the further sum of \$54,000 "for the purpose of constructing the necessary buildings and plant, and for the introduction of the incandescent lighting system in connection with the said property so purchased and for the extension of the lines." The committee on city property was authorized to contract for the construction of said buildings and plant, the installation of incandescent apparatus and the extension of the lines up to the amount of the appropriation. Bonds were authorized to the amount of \$81,000, to be known as the "Chicopee Municipal Electric Light Loan," to be dated June 1, 1895, payable in gold, with interest at the rate of 4 per cent. per annum; said bonds to be in the denomination of \$1,000 and to be payable as follows, to wit: three bonds on the first day of December, 1896, and three on the first day of December on each of the twenty-six years succeeding 1896, the last three bonds to be payable on Dec. 1, 1922. The amount required for said payments is to be assessed without further vote by the assessors in each year until said debt be extinguished.

A formal transfer of the company's property has been made to the city, but it is still operated by the company

under an agreement to continue so to do until the city is prepared to do its own lighting. The city has erected a station on land which was purchased several years ago for another purpose. The building is nearly finished, but it is not expected that the city will be prepared to operate its own plant before April or May of the current year. The amount already expended, including that paid to the electric light company, is \$43,762.33.

The city council of the city of *Everett* in February appointed a joint special committee "to investigate and report the cost of establishing and maintaining an electric plant," and in June this committee was authorized to expend not exceeding \$200 for expert assistance in the pursuance of their inquiries. In December this committee made a report whose general tone is favorable to a municipal plant; but the committee say that, while they believe "that the city can furnish its own electric light at much less cost than it can purchase it from a private corporation, there is one serious obstacle to entering upon such an enterprise at the present time. Under the present law the city will be obliged to take the fixtures belonging to the Malden Electric Company at a price fixed by commissioners, which might, and probably would, be several times the cost of new fixtures, while the city would then have fixtures depreciated by use and not actually worth more than one-half or two-thirds the price of new. The committee therefore deem it unwise, and do not recommend that the city establish an electric light plant under the present unjust and oppressive provisions of the law."

The committee recommended that the city petition the General Court for a change in the general law, and presented the following order:—

That the mayor be, and he is hereby, authorized and directed to petition the General Court for an act authorizing the city of *Everett* to establish an electric light plant without being obliged to pay the Malden Electric Company for its poles, wires and other fixtures more than their actual value, and, in any event, a sum greater than the cost to duplicate the same.

This was adopted in the Board of Aldermen December 23, and in the Common Council December 31.



In the suit between the town of *Hudson* and the Hudson Electric Light Company some progress has been made during the year, but no decision has been reached.

In the town of *Hull*, at a meeting on May 28, the town treasurer was authorized, subject to the approval of the selectmen, to issue 5 per cent. bonds, maturing July 1, 1912, to the amount of \$60,000, for the purpose of retiring the \$60,000 of 6 per cent. bonds of the Hull Electric Light and Power Company, which the town assumed as a part of the purchase price for the plant and property of said company by vote on Oct. 6, 1894. It also voted that the sum of \$3,333 be assessed annually for eighteen years, to meet payment of said bonds at maturity, and sinking fund commissioners were chosen. Bonds to the amount of \$59,000 have been issued.

The following was the schedule of prices for commercial lights prior to June 1: for 16-candle power lamps by contract, 40 cents per light per month; by meter,  $\frac{3}{4}$  cent per lamp hour; larger lamps at proportionate rates. Meter rent, \$1.75 for 10 or 20-light meter per year, \$2 for 40-light. Customers pay for all wiring, new lamps and all removals. Hotels, etc., requiring large number of lights, are given discount.

In the town of *Lexington*, at the annual meeting in March, the committee of investigation appointed in 1893 asked for further time, which was granted.

In the town of *Manchester*, at the annual meeting in March, the committee of investigation which was appointed in 1893 made an extended report in print, consisting chiefly of engineering estimates as to cost of construction and operation of a electric light plant, and suggestions relative to the same. Although the general tone of the report seemed favorable to the establishment of a plant, it contained no recommendation to that effect.

Under the article in the warrant for this meeting, "To see if the town will exercise the authority conferred by chapter 370 of the Acts of the Legislature of 1891, entitled 'An act to enable cities and towns to manufacture and distribute gas and electricity,' and pass any votes in connection therewith that may be deemed expedient," it

was voted, in accordance with the suggestion of the committee of investigation, "that action upon the article be deferred, and that the committee be authorized to call a special meeting for the consideration of the subject and the presentation of a further report, and that the unexpended balance of \$200 be reappropriated for the use of the committee." No special meeting has been called for the purpose named.

In the town of *Marblehead*, at the annual meeting in March, twelve thousand dollars was appropriated for the completion of the electric light plant and connecting new consumers, and the treasurer was authorized to hire the same on town notes, two thousand of said amount to be paid annually.

The only action by the city of *Medford* during the year was the adoption in December of an order appointing a special committee or commission, whose power "shall not be terminated by the dissolution of the present city government." The duty of this committee was defined to be to "investigate the cost, economy of maintenance, advantages and disadvantages of a municipal electric light plant, and to report to this or the succeeding city council, with all the facts and data secured." The committee was authorized to employ expert electrical and engineering advice, and to expend for that and other necessary expenses \$150. This was adopted in the Common Council on December 2 and in the Board of Aldermen December 11. The order was approved and the appointments made in the two branches confirmed by the mayor on December 12.

In the town of *Methuen*, at the annual meeting in March, under an article to see if the town would vote to locate and maintain certain electric lights, after having by vote authorized the location of the lights, as described in the warrant, it was voted "that a committee of three be appointed by the Chair to investigate and report on the advisability and cost of establishing an electric light plant in the town, and report at the next annual town meeting."

The city council of the city of *Quincy* having, on Nov. 19, 1894, requested the mayor "to petition the next General Court for authority to establish and maintain an electric or

gas lighting plant by the city for municipal lighting," the mayor, on Jan. 21, 1895, sent a communication to the council to the effect that it appeared upon examination of the law that the city already had authority, and that the first step toward exercising it should be taken by the council, and that therefore he had not thought it expedient to petition the General Court, as requested, and referred the matter back to the council. No action was taken by the council on this communication.

The city council of *Taunton* in June adopted the following:—

*Resolved*, That it is expedient for this city to exercise the authority conferred in section 1 of chapter 370 of the Acts of 1891, in relation to the construction, purchase, leasing or using and maintaining within its limits a plant for the manufacture and distribution of electricity for furnishing light for municipal use and for the use of such of its inhabitants as may require and pay for the same.

On the adoption of this resolve no yea and nay vote was taken in either branch. It was not approved by the mayor, and there seems to be some doubt whether it was ever presented to him.

On Dec. 12 the following was adopted:—

*Resolved*, That it is expedient for this city to exercise the authority conferred by section 1 of chapter 370 of the Acts of 1891 and chapter 454 of the Acts of 1893, in relation to the construction, purchase, leasing or using and maintaining within its limits a plant for the manufacture and distribution of electricity or gas, or either, for furnishing light for municipal use and for the use of such of its inhabitants as may require and pay for the same.

On this the vote in the Common Council was: yes, 19; no, 2; and in the Board of Aldermen: yes, 7; no, 0. The approval of the mayor was given on December 14.

In the city of *Waltham*, at the meeting of the Board of Aldermen on February 4, a committee was appointed to take into consideration the subject of municipal lighting, as recommended by the mayor in his inaugural.

At a meeting of the Board on December 16 this committee reported, unanimously recommending "that the first step should be taken to secure control of the plant and works of the local company, to include the electric and the gas light plant," and presented the following resolve:—

That it is expedient for the city of Waltham to exercise the authority conferred by chapter 370 of the Acts of the year 1891, entitled "An act to enable cities and towns to manufacture and distribute gas and electricity," and all acts in amendment of or addition thereto.

The motion to adopt this resolution was tabled until the meeting of December 23, when the resolve was unanimously adopted, all the members (16) being present.

At the annual and subsequent town meetings in *Wakefield*, \$4,000 were appropriated for extending gas mains where residents will guarantee for five years an income of five per cent. per annum on the cost of such extension.

In *Wellesley* two four per cent. bonds for \$1,000 each were authorized, payable in 1896 and 1897, to pay for extensions of the electric plant.

At a town meeting in *West Springfield*, in September, under an article "To see if the town will vote by ballot, 'yes' or 'no,' in answer to the question, 'Is it expedient to construct a plant for the manufacture and distribution of electricity for municipal use or sale,' as provided in chapter 370 of the Acts and Resolves of the Legislature for the year 1891, and acts amendatory thereto." The vote was: yes, 27; no, 7.

Later in the year the town made a contract with the United Electric Light Company of Springfield for lighting the streets over lines owned by the town.

At the annual town meeting in *Winchester*, in March, under an article "To see if the town will elect electric light commissioners, appropriate money for an electric light plant, or do anything in relation to the same," it was voted "that action under this article be indefinitely postponed."

*Table showing Appropriations made during the Calendar Year 1895, with Income and Expenses for the Fiscal Year ending June 30, 1895, Plant Cost to that Date, Consumers at that Date, and Rate of Taxation.*

NAME OF TOWN.	APPROPRIATIONS DURING YEAR 1895.					Total Cost of Plant.	Cost of Land and Buildings.	Operating Expenses.	Income from Commercial Lights.	Income from Other Sources.	Number of Customers.	Rate of Taxation per Thousand for All Purposes.
	For Operating Expenses.	For New Construction.	For Payment of Notes or Bonds.	For Interest.	For Sinking Fund.							
Braintree, . . .	\$8,546 00	\$1,600 00	\$2,000 00	\$660 00	\$430 00	\$56,206 18	\$7,672 30	\$9,145 92	\$4,012 96	\$109 83	140	\$17 60
Danvers, . . .	3,550 00	-	1,500 00	-	-	16,562 06	1,420 90	3,690 41	-	-	-	17 00
Hingham, . . .	6,000 00	1,600 00	-	680 00	-	22,995 20	-	8,528 80	4,656 41	110 69	106	16 00
Hull, . . .	10,099 97	96,202 00	1,000 00	-	3,333 00	90,972 90	14,300 00	6,980 73	2,248 09	389 40	138	17 14
Marblehead, . .	9,000 00	12,000 00	-	-	1,000 00	73,065 21	26,352 40	3,550 04	558 28	14 30	62	17 90
Middleborough, .	12,500 00	500 00	1,000 00	3,060 00	-	80,217 27	19,564 96	3,263 09	3,410 87	1,463 89	115	16 66½
Needham, . . .	3,100 00	-	100 00	540 00	-	13,774 16	-	-	-	-	-	14 60
North Attleborough, .	7,948 17	1,767 01	-	-	800 00	51,092 56	10,279 06	7,818 91	2,696 32	780 27	68	24 00
Peabody, . . .	10,500 00	9,000 00	3,000 00	-	800 00	58,649 64	19,111 38	10,719 49	2,935 65	14 00	82	17 60
Reading, . . .	7,000 00	7,000 00	-	-	-	25,940 16	17,229 59	834 28	-	-	-	15 50
Wakefield, . . .	3,800 00	8,000 00	-	-	-	157,257 87	33,156 59	9,869 84	13,074 50	1,929 13	210	18 50
Wellesley, . . .	4,100 00	3,709 49	-	-	-	13,295 51	-	2,919 62	3,468 50	552 75	76	11 00

<sup>1</sup> \$2,400 out of income.

<sup>2</sup> Out of income.

<sup>3</sup> No commercial business.

<sup>4</sup> \$6,500 out of income; \$4,000 for deficiency in 1894.

<sup>5</sup> Gas from oil. Average price received, \$3.63 per M.

<sup>6</sup> Electric.

<sup>7</sup> Cost to Dec. 31, 1896, \$63,371.43.

<sup>8</sup> Coal gas. Average price received, \$1.81 per M.



The following tables are designed to describe the several town plants as of June 30, 1895, and their operations for the year ending on that date:—

NAME OF TOWN.	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamos.	System Used.
Braintree, . . . . .	2	250	2	225	3	General Electric.
Danvers, . . . . .	1	80	1	60	2	Westinghouse.
Hingham, <sup>1</sup> . . . . .	—	—	—	—	—	Brush.
Hull, . . . . .	2	300	3	495	—	—
Marblehead, . . . . .	2	260	2	400	4	Westinghouse.
Middleborough, <sup>2</sup> . . . . .	2	180	1	150	1	Western Electric.
Needham, <sup>4</sup> . . . . .	—	—	—	—	3	Westinghouse.
North Attleborough, . . . . .	3	370	2	300	1	Westinghouse.
Peabody, . . . . .	2	250	1	150	3	Thomson-Houston.
Reading, . . . . .	2	250	2	300	2	Thomson-Houston.
Wakefield, <sup>3</sup> . . . . .	2	250	2	250	—	—
Wellesley, <sup>4</sup> . . . . .	—	—	—	—	1	Thomson-Houston.

<sup>1</sup> Current bought of the Weymouth Light and Power Company.

<sup>2</sup> Also two water wheels, 125 horse-power each.

<sup>3</sup> Data about electric plant only.

<sup>4</sup> Current purchased from the Elliot Falls Electric Light Company.

NAME OF TOWN.	MAXIMUM DYNAMO CAPACITY.		Total Length of Wire (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Street with Overhead Wires (Feet).	Number of Single Are Lamps.	Number of Double Are Lamps.	Number of Commercial Are Lights.	Nominal Candle Power.
	Number of Lamps.	Nominal Candle Power.								
Braintree, . . . . .	150	1,200	298,400	990	-	97,000	-	90	-	-
Danvers, . . . . .	1,600	16	1,214,400	425	-	84,485	6	77	-	-
Hingham, . . . . .	90	1,200	538,560	1,019	8	124,080	-	-	-	-
Hull, . . . . .	-	-	278,420	791	1	87,025	2	-	2	-
Marblehead, . . . . .	5,000	16	302,690	835	2	125,000	163	-	-	-
Middleborough, . . . . .	200	2,000	95,480	951	-	87,932	-	105	-	-
Needham, . . . . .	1,200	16	276,356	510	1	100,320	2	-	-	-
North Attleborough, . . . . .	135	1,200	258,720	1,045	12	105,900	-	-	-	-
Peabody, . . . . .	2,650	16	258,720	405	-	184,800	-	150	1	1,200
Reading, . . . . .	1,000	16	-	-	-	-	-	-	-	-
Wakefield, . . . . .	192	1,200	282,400	809	17	86,800	-	147	-	-
Wellesley, . . . . .	1,000	16	184,800	710	-	93,375	-	-	-	-
	1,350	16	-	-	-	-	-	-	-	-
	145	1,200	-	-	-	-	-	-	-	-
	1,650	16	-	-	-	-	-	-	-	-

1 Current bought of the Weymouth Light and Power Company. 2 Current purchased from the Eliot Falls Electric Light Company.  
 3 Line construction incomplete June 30.

NAME OF TOWN.	Number of Customers using Arc Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-power.	Number of Customers using Incandescent Lights.	Number of Customers using both Arc and Incandescent Lights.	Number of Customers using Power.	Price of Commercial and Domestic Lights.
Braintree, . . . . .	-	3,000	16	140	-	-	6 mills per lamp-hour for 16 c. p. lamps by meter. Customers pay for renewals.
Danvers, <sup>1</sup> . . . . .	-	-	-	-	-	-	-
Hingham, . . . . .	-	{ 3 2,504 }	{ 25 16 }	106	-	-	20 cents per kilowatt-hour for yearly customers. Customers pay for renewals.
Hull, . . . . .	1	3,808	16	138	1	-	60 cents per 16 c. p. lamp per month; by meter, 1 cent per ampere hour. Customers pay for renewals. Meter rents charged in all cases \$1.75 per year for 10 and 20 lights, \$2.00 for 40 lights. Arc lights \$16.50 each per month.
Marblehead, <sup>2</sup> . . . . .	-	1,210	16	62	-	-	1 cent per lamp-hour for yearly customers. 1 cent per lamp-hour for summer residents using more than \$20 worth of current.
Middleborough, . . . . .	-	1,656	16	211	-	1	1 1/2 cents per lamp-hour for those using a less amount. Incandescent electric lights under contracts based on one cent per lamp hour. Gas, gross price, \$3.75 per M. Discounts on bills over \$5.00, 5 per cent. if for lighting, 20 per cent. if for fuel. Oil gas mixed with air; average candle power 21.
Needham, <sup>1</sup> . . . . .	-	-	-	-	-	-	-
North Attleborough, . . . . .	-	{ 55 1,261 42 }	{ 10 16 32 }	68	-	-	1 cent per 16 c. p. lamp hour by meter.

Peabody, . . .	1	1,700	16	80	-	-	-	-	-
Reading, <sup>a</sup> . . .	-	-	-	-	-	-	-	-	-
Wakefield, . . .	-	1,650	16	76	-	-	-	-	-
Wellesley, . . .	-	-	-	-	-	-	-	-	-

Under yearly contracts: 5 lights or less, 75 cents each per mo.; 5 to 15, 65 cents each; 15 to 25, 60 cents; 25 or more by special contract. If run only 3 nights per week, 75 per cent. of above rate. House rates  $\frac{1}{4}$  cent per lamp hour by meter; if less than \$20 per year, meter rental of \$2. If more than 50 lights,  $\frac{1}{4}$  cent per lamp hour by meter.

1 cent per ampere hour by meter. Minimum monthly charge of one dollar; contract rates per lamp per month for 16 c. p., \$1.00; 20 c. p., \$1.25; 25 c. p., \$1.50; 32 c. p., \$2.00. Customer pays for renewals. Gas, gross price \$2.00 per M. Discount on all bills of \$2.00 per month and upward, if paid on or before the fifteenth of the month, 10 per cent.; if used for fuel 20 per cent. Coal gas; average candle power 17.8.

<sup>a</sup> No commercial business.      \* Commercial lighting begun February 3.      \* Not in operation June 30; commercial lighting begun September 26.

NAME OF TOWN.	Number of Public Lamps.	Nominal Candle-power.	AVERAGE DURING THE YEAR.			Coal used. (Tons.)	Number of Carbons used.
			Lamps per Month.	Hours per Night.	Nights per Month.		
Braintree, . . . . .	90	1,200	90-1,200	7.6	26.6	1,722	28,000
Danvers, . . . . .	106	25	104-25	5.7	28.0	1,024	26,500
Hingham, . . . . .	81	1,200	81-1,200	5.6	28.9	—	—
Hull, . . . . .	363	25	324-32	5.3	27.3	333 <sup>14</sup> <sub>106</sub>	290
Marblehead, . . . . .	360	25	215-25	5.6	25.7	—	—
	41	25	41-25	5.6	25.7	—	—
	162	1,200	149-1,200	5.6	25.7	214	18,850
	105	2,000	105-2,000	7.0	26.5	718 <sup>14</sup> <sub>106</sub>	10,000
Middleborough, . . . . .	400	16	402-16	—	—	—	—
Needham, . . . . .	310	25	578-16	5.0	26 <sup>1</sup> <sub>4</sub>	541	—
North Attleborough, . . . . .	578	16	150-1,200	9.7	30.4	892	126,000
Peabody, . . . . .	152	1,200	—	—	—	—	—
Reading, . . . . .	—	—	97-1,200	4.9	23.3	461 <sup>14</sup> <sub>106</sub>	32,100
Wakefield, . . . . .	144	1,200	377-25	—	—	—	—
Wellesley, . . . . .	377	25	—	—	—	—	—

<sup>1</sup> Including about 270 tons screenings. <sup>2</sup> Also 99 tons screenings and 3 cords wood. <sup>3</sup> Also 49<sup>1</sup>/<sub>2</sub> tons screenings.  
<sup>4</sup> Run at 8.2 amperes to 10 30 P.M., then at 6.8. <sup>5</sup> Beginning March 1. <sup>6</sup> No record. <sup>7</sup> Not in operation June 30; street lighting begun September 28.  
<sup>8</sup> For 11 months only. <sup>9</sup> Also 13,889 bushels coke.

## VIOLATIONS OF LAW.

Notices have been sent to the Attorney-General, as required by the statute, of violations of law in the following cases: —

By the Amesbury and Salisbury Gas Company, the Citizens' Gas Light Company of Reading, South Reading and Stoneham, the Leicester Electric Company, the Milford Electric Light and Power Company, the Natick Electric Company, the Natick Gas Light Company and the North Shore Electric Company, in neglecting to make the annual returns to the Board within the time required by law.

By the Chicopee Manufacturing Company, in supplying gas containing sulphuretted hydrogen.

By Oliver H. Durrell, Thomas B. Fitzpatrick and John R. Ainsley, copartners as Brown, Durrell & Co. of Boston, in maintaining and using, after having laid the same under Essex Street in the city of Boston, wires for use in conveying electricity for lighting without the consent of the mayor and aldermen of said city. The report of this case to the Attorney-General contained the following statement: —

Messrs. Brown, Durrell & Co. are tenants under a ten-year lease of the building on the south-east corner of Essex and Kingston streets in Boston. This property is owned by the Boston Real Estate Trust. On the opposite side of Essex Street, at the north-east corner of its intersection with Kingston, is a building owned by the estate of Sarah E. Lawrence, and having as its tenants the firm of Wheeler, Blodgett & Co.

In the basement of the Boston Real Estate Trust building that association has constructed and owns a steam and electric light plant, which is operated by the above-named lessees, who supply the heat, light and power to the other occupants of the building. In rebuilding after the fire of 1893, Brown, Durrell & Co. arranged with their landlord to reconstruct the electric light plant so that it would be large enough to supply the Lawrence building. On July 3, 1893, the Lawrence estate petitioned the Board of Aldermen for permission to lay a pipe across Essex Street from their estate to that of the Boston Real Estate Trust, for the purpose of

enclosing steam pipes, so that heat and power might be supplied through them. This petition was granted on August 15, 1893, and the permit to open the street was issued. When the trench was opened, in addition to the pipe named in the petition, a second pipe was laid by Brown, Durrell & Co., through which the electric light wires referred to in the order were laid. These wires are the sole contents of the second pipe.

On Feb. 19, 1894, the Board of Aldermen, on petition of the partners of the firm of Brown, Durrell & Co., passed the following : —

*Ordered*, That permission be hereby granted to Durrell, Fitz & Ainsley to connect their building on the south-east corner of Essex and Kingston streets and the building of Wheeler, Blodgett & Co. on the north-east corner of Essex and Kingston streets with electric wires through a duct now located under said Essex Street, for the purpose of supplying Wheeler, Blodgett & Co. with electricity for lighting purposes.

An appeal from this order was duly taken to this Board. The appeal was sustained, and the order of the Board of Aldermen reversed and annulled on May 31,\* 1894, after notice and hearing as provided in the statute. A report of this decision and the reasons therefor may be found in the tenth annual report of this Board, pages 15-17. Notice of this decision was given to Brown, Durrell & Co., but they continued to use these wires for the purpose of selling electricity to Wheeler, Blodgett & Co., notwithstanding such notice and decision. As the result of this notice to the Attorney-General and action in his department, the use of these wires has been discontinued.

By the Brockton Gas Light Company, in that it did not set forth in the annual returns filed with this Board in the years 1893 and 1894 a correct statement of the expenses of said company during the years preceding the first days of July in each of said years respectively ; since it appears, upon an examination of the accounts of said company, that for the year ending on the thirtieth day of June, 1893, the actual expenses of said company exceeded the amount named in its said return for that year by \$12,326.65, and that for

the year ending on the thirtieth day of June, 1894, the actual expenses of said company exceeded the amount stated in its said return for that year by \$11,954.58. During the two years referred to the controlling interest in the stock of the Brockton Gas Light Company was held by the American Light and Fuel Company of New Jersey. One of the purposes of this corporation seems to have been to lease to others the right to use certain processes for the manufacture of gas, for which it held the patents. The Brockton Gas Light Company was operating as licensee of the New Jersey Company. In closing the accounts of the Brockton Company at the end of each of the years named, the officers of the Brockton Gas Light Company, who were identical with, or acting under the instructions of, the officers of the New Jersey Company, credited various operating accounts with sums amounting in the totals to those named above in each year respectively, and charged the said amounts to the American Light and Fuel Company. This was in the nature of a direct gift from the New Jersey Company to the Brockton Company, and under the form of accounts prescribed by the statute should have appeared in the profit and loss account of the years named. The effect of the method pursued by the company was that the operating expenses of the Brockton Company, while using the patented process referred to, appeared in the annual returns to this Board and in the published reports of the Board to the Legislature less, and the losses while operating under such processes appeared smaller, than in fact they were. A more particular account of this company appears elsewhere in this report, in the decision upon an application to reduce its price of gas.

#### ACCIDENTS.

In accordance with section 2 of chapter 350 of the Acts of 1888, the Board herewith presents abstracts of the cases reported to the Board resulting in death or bodily injuries from gas and electricity manufactured and sold for light and fuel during the year 1895.

There were twenty-five deaths from gas and three from electricity. Eight of the former had the appearance of deliberate suicide; the remaining deaths were due to igno-



rance, accident or carelessness. There were thirty cases of bodily injury from gas and twenty from electricity, five of the former apparent attempts at suicide.

The Board is obliged to again call attention to the fact that a large number of the companies disregard the law as to reporting those accidents that occur in connection with their plants, and to renew the recommendation in last year's report, that a suitable penalty be imposed for a failure to make such reports as the law requires.

#### FATAL ACCIDENTS FROM GAS.

On January 2, Catherine Shantell, fifty-two years of age, was found in an unconscious condition from escaping gas in her room at 30 Oneida Street, Boston, at 6.10 in the evening. Whether the gas was turned on intentionally or by accident cannot be known, as she died shortly after being removed to the Emergency Hospital.

On January 3, a man named Stephen Kerrigan, of New York, aged twenty-five, was found dead in his bed at the United States Hotel with the gas jet turned on.

On the morning of January 4, thirteen Italians were asleep in house 270 North Street, Boston, and but for the crying of a child might never have been wakened, the gas having escaped into the building from a leak at the meter in the cellar. Four men who occupied a room on the first floor were overcome. Two of them were taken to the General Hospital, where they recovered, and one, Rafello Massini, died at the Police Station shortly after being taken there.

On January 21, Emile Hamerle, forty years of age, was found dead in bed in his room at 4 Newton Place, Boston, at 6.30 in the evening. The room was full of gas that had escaped from an open burner.

On February 9, Manuel K. Gregory, seventy-one years old, who lived with his son at 30 Lynde Street, Boston, committed suicide. About 5 o'clock he went to his room, and, after drinking two ounces of laudanum, turned on the gas, locked the door and lay down upon the bed. The smell of escaping gas attracted the attention of the inmates of the house, who burst open the door and found him in an

unconscious condition. A physician was called, and ordered his removal to the City Hospital, where he died at 7.55. He had been in feeble health for some time, was very despondent, and was thought to be temporarily insane.

On February 23, Mrs. George Emery, aged forty-eight years, proprietor of a restaurant, registered at the Thorn-dike House on Green Street, Boston, at about 10 o'clock p.m. and retired to her room. The following morning a strong odor of gas was detected as coming from that room. The door was forced open, and the woman was found lying on the bed, none of her clothing having been removed. The gas jet was turned on full force. A doctor was immediately summoned, but he found that she had been dead several hours. It was thought to be a case of suicide.

On February 26, Joseph F. Smith, residing at 4 Brimmer Street, Boston, was found in his room shortly after 7 o'clock in the morning, dead from escaping gas. He had retired the night before, closed the doors and windows, closed all the cracks with cloth to prevent the escape of gas from the room, and turned the gas on full force. It was undoubtedly a case of suicide; he had been ill and out of employment for some weeks.

On March 8, F. W. Cuthbert and E. J. Kerr, from Gilson, N. H., registered at the Hampton House, corner of Blackstone and Cross streets, Boston. The following morning about 8 o'clock a strong smell of gas was noticed coming from their room. Investigation showed that both were overcome by gas. On the arrival of a physician Cuthbert was pronounced dead and Kerr was taken to the Massachusetts General Hospital. It seemed probable that Cuthbert did not die from the effects of the gas, but by being smothered by Kerr. It appeared that the latter when he first began to be affected by the gas fell over the face of Cuthbert, thus causing his death by suffocation. Kerr stated at the hospital that he blew out the gas.

On the morning of March 11, two men who registered as Harry Smith and Patrick Lee of Cambridge were found in Room 40, Hartford House, on Hampton Street, Boston, overcome by escaping gas. When found Smith was dead and Lee nearly unconscious. Papers found in the clothing of Smith

went to show that his real name was Merrill Britton, who resided in Cambridgeport. He was a chemist and employed in Boston. Patrick Lee, who was taken to the hospital, was found to be Sidney Drake, a resident of Cambridgeport, twenty-four years old, and employed in a lumber yard in Cambridge. Britton was thirty-four years of age.

On Tuesday morning, April 16, a stranger registered at the Winthrop House, South Framingham, as C. D. Morley of Spencer. At half-past seven the next morning, on account of a strong odor of escaping gas, an entrance to his room was effected, and he was found lying on his back, dead. Two gas jets, one used for illuminating and the other for cooking purposes, were both turned on full force, the windows closed and curtains drawn. The man had removed none of his clothing but coat and shoes. Apparently he had been dead eight or nine hours. There was nothing definite to lead to the man's identity.

On Saturday afternoon, April 27, H. E. Daniels, a bartender at 53 South Market Street, and a woman supposed to be his wife, were found suffocated by escaping gas in their room, 43 Hancock Street, Boston. Four gas burners, all there were in the room, were wide open, and the surrounding circumstances point to a case of suicide, as both were in bed as if peacefully sleeping.

On April 30, William Connors, sixty years of age, was found dead in bed at Hotel Saville in Bowdoin Square, Boston, having been suffocated by illuminating gas. He registered Monday evening and was assigned to Room 29, and retired soon after. A chambermaid noticed escaping gas, and on investigation, the room was found to be filled with gas and the man unconscious. A physician was called but could not revive him. He had evidently lain down on the bed and fallen asleep, leaving the gas turned on. Papers found in the man's pockets showed he was a veteran of Company E, 7th Regiment of Vermont Volunteers.

On Tuesday, May 7, at about 7.30, Medric Lamoris was found dead at Brosseau's Hotel, 200 Friend Street, Boston, having been suffocated by gas. His death was doubtless caused by his blowing out the gas, being unaccustomed, it is said, to the use of it.

On Saturday, June 8, Emma V. Dallo, twenty-two years of age, who came to Boston from New York about three weeks before, and had since been employed as a cook at Hotel Columbus, corner Commercial and Richmond streets, was asphyxiated in her room. She was found in the morning with the gas turned on full force.

On the morning of Saturday, June 29, W. C. Ireland was found lying dead in the back part of the store in Boston; in his mouth was one end of a long rubber hose, the other end being attached to a gas fixture. According to the physician who was called, Mr. Ireland had been dead several hours.

On the morning of July 5, Mrs. Sarah J. Wesley, aged fifty-five years, who had been staying for some time with friends, at 66 Waltham Street, Boston, was found dead in her room with the gas turned on full, the doors and windows being tightly closed.

On the morning of August 29, at about 7.30 o'clock, C. B. Edgerly, a Boston grain merchant, was found dead in his room at the Hotel Oxford, Huntington Avenue, Boston. The door was broken in, and the medical examiner who was summoned decided that Mr. Edgerly came to his death by suffocation, as a result of his intention to commit suicide. He had closed the ventilator and all other apertures by which there could be any communication with outside air, and turned on the gas. When the body was found he had been dead several hours.

On Thursday, October 3, at 97 Aspinwall Avenue, Brookline, Mary McMann, twenty-five years old, was found dead in bed. The medical examiner pronounced death due to asphyxiation, as the gas cock was found open. No other particulars could be learned.

On Thursday night, November 7, Mrs. Dorcas Brown, sixty-seven years of age, committed suicide at her home, 98 Main Street, Charlestown. On the morning of November 8 gas was noticed issuing from her sleeping-room, and, upon investigation, it was found that she had been inhaling gas through a rubber tube. She had been in good health, and no cause for the act can be assigned.

On November 27, Thomas Lawless, twenty-two years of

age, employed by C. W. Parker of 333 Newbury Street, Boston, was found dead in a room in the stable in the rear of the house, having been suffocated by gas. The gas jet in the room was partly turned on, and it is thought that death was the result of an accident, caused by his blowing out the flame.

On December 3, Emily Le Prevost, a domestic, living at 390 Beacon Street, Boston, was found dead in bed, having been asphyxiated by gas. One of the burners in the room was found partly turned on. A physician who was called expressed his belief that death was the result of an accident, and it is presumed that she blew out the light.

On the morning of December 18, a young man, whose name was supposed to be Fred Slaughter, was found dead in bed at the Winthrop House, corner of Allston and Bowdoin streets, Boston. The gas was turned on, and death resulted from suffocation.

On the morning of December 23, John Davis was found dead in his room at 1 Medford Court. It was evidently a case of suicide, as he had broken off the gas pendant with a hammer. A woman named Miss McOnie, sleeping in the next room, was nearly overcome by gas, and was removed to the City Hospital.

Francis Noreen was found dead in bed on the afternoon of December 23, in his room at 41 Essex Street, Boston. He had unscrewed a side bracket from its proper connection on the wall and had nailed it to the window casing over a work-table, making the connections from the wall nipple to the bracket with rubber tubing ten feet long. The socket of the tubing was too small for the nipple, and had been cut out on the inside; this had split and become detached from the wall nipple, allowing gas to enter the room through the full capacity of a three-eighths-inch pipe.

#### OTHER ACCIDENTS FROM GAS.

On January 4, Edward Bartlett was found in his room, 134 Austin Street, Worcester, in a state of asphyxiation, caused by escaping illuminating gas. He was taken to the City Hospital, where he recovered. The house had been re-

cently piped for gas, and the accident seemed to have been due to a leak in one of the pipes which passed through his sleeping-room.

At 12 o'clock on the night of January 15 an explosion at the works of the Malden & Melrose Gas Light Company in Malden completely destroyed the purifying house. The accident was due to back pressure, which caused the water to blow from the seal, allowing the gas to escape. Two of the employees were injured, but not seriously.

On February 6, two watchmen discovered escaping gas, and on investigation found two men in the office of John Byrnes & Son, T wharf, Boston, under the influence of liquor, with the gas blown out. They were taken out in an unconscious condition and carried to the station, where they soon revived.

On the morning of February 9, an employee of the Malden & Melrose Gas Light Company, while seeking for a leak in a main, lighted a match to aid him in his search. An explosion occurred, which did great damage to the property of the company and narrowly missed killing the man. He was probing for the leak on Gould Avenue, and, thinking he had located it, lighted a match to see if he was correct in his supposition.

On February 10, about 4 p.m., five bakers employed by Kazenoff & Co., at 293 Harrison Avenue, Boston, were found upon the floor in various positions, the room full of gas. All of them were upon the verge of unconsciousness, and, all but one, recovered as soon as taken to the open air. One was sent to the City Hospital, and was not resuscitated and out of danger until a late hour that night. No gas is used in the building, but the Boston Gas Light Company had a broken main in the street in that vicinity.

On March 19, Mr. Jonas Warren of Boston, for a number of years station agent at Rockdale, engaged a room at the German American Hotel, Worcester, at about 3.30 in the afternoon. He was found the next morning about 11.30 in his room with the windows all securely fastened and transom closed. He was unconscious, and gas was turned on its full force. He was taken to the City Hospital, where he recovered.

On March 22, Mrs. Jennie Wright, 59 Oak Street, Boston, was found unconscious from gas suffocation. The room was full of gas, which is supposed to have entered the house from a leak in a street main. She was removed to the City Hospital, where she was resuscitated.

On March 27, Frank Pendergast, a pedler of hulled corn, was found in a nearly asphyxiated condition in his room at 2 Forest Avenue, Boston Highlands. The gas was fully turned on and Pendergast was lying upon a lounge in the room in an almost unconscious condition.

On April 9, Frank S. Bliffens, residing at 100½ Davol Street, Fall River, while under the influence of liquor, attempted suicide in a basement room of his house early in the evening, by opening a gas meter. The smell of gas reaching the upper rooms impelled a search for the supposed leak with the result that he was found stretched beside the meter, unconscious. A physician was called, and after half an hour's work succeeded in restoring him to consciousness.

On Wednesday morning, April 24, Mr. W. C. Curtis and Mr. John Sweetser, who roomed at 2 Linden Place, Charlestown, had a very narrow escape from suffocation by gas. They occupied an upper room together. When they retired Tuesday night Mr. Curtis lighted a lamp and placed it on the bureau near the bed and turned off the gas, as he thought. They went to bed and both fell asleep, leaving the lamp burning. The landlord, Mr. Pierce, about 6 o'clock, smelling the gas, rushed into the room, threw open the windows and shut the partly opened gas cock. The two men were both overcome by gas, and he was unable to arouse them. A physician was called, who was able to restore the two men to consciousness by means of artificial respiration and the injection of stimulants.

On May 5 at 6 A.M. a female domestic in the employ of Mrs. Elizabeth Koph, 3 Linwood Street, Roxbury, was found in her room nearly dead from asphyxiation by illuminating gas, which was escaping from a burner which had been left open. The woman was unconscious when found, and was soon after removed to the City Hospital.

At about 7 o'clock on the morning of May 14, Mary Ross, head laundress at the Adams House, was found in

a nearly asphyxiated condition from escaping gas in her room, and was removed to the City Hospital. The accident was caused by failing to turn off the supply at the drop light of the gas burner, the gas escaping from a leaky rubber tube. Reports from the hospital show that she was discharged well on May 16.

Thursday night, May 23, James Dwight, claiming to live in South Framingham, made two unsuccessful attempts to end his life at Saville's Hotel in Bowdoin Square, Boston. He took chloral and turned on the gas. He was unconscious when found. Later he again turned on the gas, and was then locked up at the Joy Street station.

About 6 o'clock on the morning of June 22, Mrs. Charles Anderson, living at 90 Nineteenth Street, Lowell, found her niece, by the name of Katie Anderson, fifteen years of age, who had arrived from Scotland the Sunday before, lying on the bed unconscious. The valve in the gas pipe turned completely round without hindrance, and in consequence, when retiring, the gas was turned on again and allowed to escape all night.

On Friday morning, June 28, at Lawrence, two young women, named Kate Sawyer, and Kate Gavin, were found overcome by gas in a room on the fourth floor of the block numbered 461 Essex Street. The transom over the door was closed and the room filled with gas. They were in an unconscious condition, and only after an hour or more of hard work on a physician's part were they restored to consciousness. Investigation showed that a regulator which had been placed in the cellar of the building was defective, and had allowed the gas to escape. The gas had evidently passed up between the partitions of the building and entered the room occupied by the young women through crevices in the floor of a closet. There was no ventilation in the room, and the apartment in time filled with gas, overcoming the occupants.

John Skelly, employed by the Fall River Gas Company, was connecting a pipe with a meter located in a box. When the cap was taken off the pipe the escaping gas filled the box, and Skelly was overcome. The man working with him saw his condition, but could not haul Skelly out of the



small trap through which he entered. The box was finally broken and the man was taken to the city dispensary.

On Tuesday, September 3, at 9 Bowdoin Street, Boston, about 9 o'clock in the morning, the proprietor of the house had her attention attracted to the room occupied by Miss Annie Connor, by a strong smell of gas emanating therefrom. The door was forced open and the room found to be full of gas. Miss Connor was lying in bed, and was apparently dead. Despondency brought on by failure to obtain employment is supposed to have been the cause of Miss Connor's attempt upon her life.

On the evening of Thursday, September 5, Daniel Hadigan of 25 Brookline Avenue, Brighton, was overcome by gas at the Brookline Gas Works, and rendered insensible. He was taken to a police station, where a physician attended him, finally bringing him out all right. The gas came from a leaking main in the building. Hadigan was employed as a laborer in the works.

On Wednesday, October 9, at Fall River, a gas pipe in the telephone conduit trench in Bedford Street was broken by a blast. One of the Italian laborers employed at the works jumped into the trench after the blast, and was quickly overcome by the escaping gas. He was removed by his companions before his condition became serious, and recovered in a short time.

On Sunday, October 20, W. E. Ryan, manager of the New England Rattan Company, narrowly escaped death by suffocation from gas at the Winthrop House, South Framingham. He retired about 10 p.m., but did not appear at breakfast Monday morning. He was unconscious when found, but in about two hours was resuscitated. The accident was caused by a leak in a gas pipe.

On Saturday, November 2, at Lowell, Peter Durrant, a barber, was found nearly suffocated from gas in his store on Chelmsford Street. It is said by those who found him that he had a rubber tube running from the gas burner to his mouth. He was removed to his home on Oak Street.

At Worcester, on Saturday, November 2, two cousins, Joseph Premo and Joseph Premo, narrowly escaped asphyxia-

tion by illuminating gas in a hotel at the foot of Front Street. Shortly after 8 o'clock Sunday morning the proprietor detected a smell of gas, and finally located it in the room occupied by the Premos; the door was forced open; one was nearly suffocated and the other was in a semi-conscious condition. The gas had been blown out. They were taken to the hospital, where they recovered.

On Wednesday, November 13, at 157 Shawmut Avenue, Boston, William Altenbeck and Helen Lutz were found in an unconscious condition. It was a case of asphyxiation, and both were taken to the City Hospital.

Saturday morning, November 23, Mr. and Mrs. David W. Craig of 35 Gould Avenue, Malden, were found nearly dead from suffocation by gas. There was a break in the main, and the gas leaked through the ground into the house.

On the morning of December 7, Mr. and Mrs. Samuel Gardner, 1 McFarlin Court, Lawrence, were found unconscious in their room from gas that had leaked into the house from a broken main. Mr. Gardner was on the floor, as if he had made an attempt to reach the door and had not been able. A physician was summoned, and Mr. Gardner regained consciousness about 8.30, while Mrs. Gardner was unconscious until about 11 o'clock. A four-foot sewer was built a year ago last summer on Water Street, on which this house faces, and the ground throughout that locality had settled considerably. This doubtless caused the broken main.

Lowell, December 14, the family of J. M. Barry was overcome by gas from a leaking gas pipe outside the house. The gas worked into the cellar and filled the rooms.

At 10.30 on the forenoon of December 16, three persons were found unconscious at 219 Harrison Avenue, Boston, in the bake shop of David Kasanoff. The gas from a broken main had been leaking for several days.

On the morning of December 20, about 4.30 o'clock, there was a gas explosion on Eliot Street, Boston, in which two men were dangerously burned about the face and breast and hands. They were digging a trench in front of No. 177, when the explosion occurred. The men were taken to the City Hospital.

On December 22, Mary Fish, a domestic living at 43 Corn-  
ing Street, Boston, was overcome by the accidental escape  
of illuminating gas in her room. When found she was  
partially insensible, and was removed to the City Hospital.

In Springfield, on December 24, John Moriarty, an em-  
ployee of the gas company, was suddenly overcome  
while working over a broken main on State Street, near  
Market. He was carried into the gas company's office and  
resumed work in an hour.

#### FATAL ACCIDENTS FROM ELECTRICITY.

Franklin Leonard Pope, of Great Barrington, a well-  
known electrician, met his death on October 13 by coming  
in contact with a circuit carrying a potential of two thou-  
sand volts, which fed a pair of converters placed in the  
cellar of his residence. The events that led up to the ac-  
cident were as follows: It seems that a member of Mr.  
Pope's family, in turning on one of the lamps, received a  
shock from the fixture; and upon informing Mr. Pope, the  
latter, with lamp in hand, descended to the cellar to investi-  
gate the trouble, which he rightfully laid to a defect in the  
converter. The wires leading into the cellar passed through  
a swinging sash, and, with a strong wind blowing at the time,  
it is conjectured that Mr. Pope raised his hand to shield the  
lamp, and in doing so touched one of the converter cases.  
An investigation subsequently showed that the primary and  
secondary of one of the converters were crossed, and the line  
and converter box grounded. The result was that Mr. Pope  
received a fatal shock.

On Friday, November 8, Bernard McAvena, an employee  
of the city of Boston at the city greenhouse, Massachusetts  
Avenue and Cottage Street, came in contact with an electric  
light circuit, causing instant death.

#### OTHER ACCIDENTS FROM ELECTRICITY.

On the evening of January 6 a man in the employ of the  
Cambridge Electric Light Company, in attempting to trim  
an arc light, fell and pulled the light down with him. He

sustained a burned hand from the current, and his wrist was fractured by the fall.

On January 26, about 10.30 A.M., Charles S. Brown, a trimmer in the employ of the Boston Electric Light Company, engaged in trimming a city lamp on the corner of Anderson and Cambridge streets, received an electric shock. He was at work the next day.

On March 22, George L. Hall, who had been in the employ of the Lowell Electric Light Corporation for nine years as electric light trimmer, received a shock and fell from a step-ladder at Middlesex Street depot in Lowell, by which he had three ribs broken. The man went up the step-ladder to trim the first light; when he touched the carbon holders he received the shock which knocked him off the ladder. Investigation showed that the main switch box cutting off the current was not thrown, neither did Mr. Hall himself throw the lamp switch, as was his duty.

On May 10, at 156 Tremont Street, Alonzo Allen, employed by Woodbury & Leighton, got his hand burned by electricity, caused by a short circuit on service wires of Edison Electric Illuminating Company.

On May 24, at 40 Columbus Avenue, John Newcomb, an employee of Boston Electric Light Company, received a shock which burned the thumb of the right hand and one finger of the left hand, also causing him to fall about fifteen feet to the roof of 42 Columbus Avenue. The accident was undoubtedly due to making contact with both poles at the same time.

About June 10, an employee of the Salem Electric Lighting Company, while painting one of the poles, saw fit to raise himself to the cross-arm by taking hold of two alternating wires. In doing so he received a shock, at the same time burning more or less both hands. He did not fall from the pole, and was off duty but a few days.

On June 10, one of the employees of the Salem Electric Lighting Company climbed one of the poles for the purpose of short-circuiting the wires, in order to locate some trouble on the line. In doing so his body was placed within the circuit, and he received a shock which caused him to ease his hold on the wires, and he fell to the ground, a dis-

tance of about twenty feet. Before striking the ground he struck a team, which was immediately under him, and this tended to break the force of the fall.

About 2 P.M., on Sunday, June 23, Calvin Stevens, in the employ of the Edison Electric Illuminating Company of Boston, in the dynamo room of the station at 3 Head Place, while engaged in his usual duties, was badly burned on the left hand by the burning out of a switch on one of the motor field circuits.

About 10 A.M., Monday, June 24, Mr. Fastbender, a painter in the employ of the Edison Electric Illuminating Company of Boston, while engaged in his usual duties in the battery room adjoining the company's station at Bumstead Court, got a cross on the battery coppers, burning himself about the face and arm somewhat severely.

On July 6, Lyman Eagan of the Postal-Telegraph Company, in the rear of 90 Massachusetts Avenue, received a shock, causing him to fall twenty-five feet to the ground, breaking both his legs and burning the fore finger of his right hand. Accident was probably due to a bad joint on a live alternating current wire.

On July 15, William Cutter, employee of the Walworth Manufacturing Company, on the roof at 31 Milk Street, received a shock which burned one of his hands, the result of poor insulation on the electric light wires.

On Monday, September 23, at about 5.45 P.M., Horace Thornton, trimmer of the Attleborough Steam and Electric Company, at Attleborough, went up a pole at the corner of South Main and Park streets, to trim the lamp. One of his legs came in contact with the alternating current wire, and he received a shock throwing him back upon the arc lamp current, which was a live wire. He was held there about five minutes, and had three fingers on the right hand badly burned, a burn upon the back and upon one leg.

On October 31, at Gilbert Place Power Station, Boston Electric Light Company, Pierce Kent, an employee, while making changes at a switch board, received a severe shock which knocked him off the ladder and injured both his hands, a hole about one inch in diameter being burned very nearly through one of them.

On the night of Wednesday, November 6, at about 6.30 o'clock, A. Granger, one of the employees of the Northampton Electric Lighting Company, at Northampton, while on a ladder holding a lantern for a man who was putting a fuse into a transformer at the Boston & Maine freight house, placed one hand on the wire and the other on the brick building, thus forming a ground which threw him off the ladder. The result was not serious.

On November 7, at 2.30 P.M., while assisting in the installation of a meter on the premises of the Hinckel Brewing Company, Washington Street, near the Boston Theatre, James F. Dolliver received a severe burn on his left hand. It was caused by a ground through a pair of pliers from an outside wire to the meter door, which was opened against a gas pipe. The thumb and index finger of the left hand were severely burned.

On November 18, at 641 Washington Street, Boylston Building, M. T. Donohue, an employee, while at work in the Boylston Café trimming an arc lamp, received a severe shock which rendered him unconscious, and burnt his left ear, the side of his head and the inside of each forearm.

On November 26, at 488 Washington Street, M. J. Flaherty, a lineman employed by the Mutual District Messenger Company, thoughtlessly placed his hand on a live alternating electric wire, receiving a severe shock and burning his hand.

Joseph Calhoun, laborer in the mechanical department, while scouring a dynamo connection at 11.00 P.M., on Dec. 1, 1895, at the third station of the Edison Electric Illuminating Company of Boston, burned his hand, two fingers being nearly burned to the bone.

On December 20, a lineman in the employ of the Boston Electric Light Company, while making service connections at 120 Eliot Street, received burns and a shock throwing him from the ladder, caused by the blade of a knife which he was using with one hand coming in contact with live wire while his other hand was in contact with the lead sheath of a cable.

On December 31, at Amesbury, John Jona, living at 75 Mill Street, and employed as a weaver by the Hamilton Woolen Company, was severely burned on the palms of

both hands by coming in contact with a live wire of eleven hundred volts, which had become detached from its support by the high wind during the night and had fallen across the sidewalk.

### GAS COMPANIES.

The following table shows the corporate name, the localities supplied, the capital and par value of the shares of the gas companies in active operation on the thirtieth day of June last :—

CORPORATE NAME.	Localities Supplied.	Capital.	Par Value.
Adams Gas Light Co., . . . .	Adams, . . . .	\$17,300	\$25
Amesbury & Salisbury Gas Co., . . . .	Amesbury, . . . .	60,000	100
Amherst Gas Co., . . . .	Amherst, . . . .	25,000	100
Arlington Gas Light Co., . . . .	Arlington, . . . .	70,000	100
	Belmont, . . . .	-	-
	Winchester, . . . .	-	-
Athol Gas and Electric Co., . . . .	Athol, . . . .	25,000	100
Attleborough Gas Light Co., <sup>1</sup> . . . .	Attleborough, . . . .	48,400	100
Bay State Gas Co., . . . .	Boston (in part), <sup>2</sup> . . . .	2,000,000	100
Beverly Gas & Electric Co., . . . .	Beverly, . . . .	92,000	100
Boston Gas Light Co., . . . .	Boston (city proper), . . . .	2,500,000	500
Brockton Gas Light Co., . . . .	Brockton, . . . .	178,500	100
Brookline Gas Light Co., . . . .	Brookline, . . . .	2,000,000	100
	Boston (Brighton, Roxbury, South Boston, and Dorchester Districts), . . . .	-	-
Cambridge Gas Light Co., . . . .	Cambridge, . . . .	700,000	100
	Somerville (in part), . . . .	-	-
Charlestown Gas & Electric Co., . . . .	Charlestown, . . . .	500,000	50
	Somerville (in part), . . . .	-	-
	Medford (in part), . . . .	-	-
	Everett (in part), . . . .	-	-
Chelsea Gas Light Co., . . . .	Chelsea, . . . .	300,000	100
	Everett (in part), . . . .	-	-
Chicopee Gas Works, <sup>1</sup> . . . .	Chicopee Centre, . . . .	30,000	-
Citizens' Gas Light Co. of Quincy, . . . .	Quincy, . . . .	33,000	100
Citizens' Gas Light Co. of Reading, . . . .	Reading, . . . .	95,300	100
South Reading and Stoneham, . . . .	Stoneham, . . . .	-	-
Clinton Gas Light Co., . . . .	Clinton, . . . .	73,000	500
Cottage City Gas & Electric Light Co., . . . .	Cottage City, . . . .	25,000	100
Danvers Gas Light Co., . . . .	Danvers, . . . .	20,000	50
Dedham & Hyde Park Gas & Electric Light Co., . . . .	Dedham, . . . .	100,000	50
	Hyde Park, . . . .	-	-
Dorchester Gas Light Co., . . . .	Boston (Dorchester District), . . . .	400,000	100
	Milton, . . . .	-	-
East Boston Gas Co., . . . .	Boston (E. Boston), . . . .	220,000	25
Easthampton Gas Co., . . . .	Easthampton, . . . .	30,000	100
Fall River Gas Works Co., . . . .	Fall River (in part), . . . .	288,000	100
Fitchburg Gas Co., . . . .	Fitchburg, . . . .	150,000	50
Framingham Gas, Fuel & Power Co., . . . .	South Framingham, . . . .	75,000	100
Gardner Gas, Fuel & Light Co., . . . .	Gardner, . . . .	21,700	100

<sup>1</sup> Not incorporated.

<sup>2</sup> Sold principally to other companies.

CORPORATE NAME.	Localities Supplied.	Capital.	Par Value.
Gloucester Gas Light Co., . . .	Gloucester, . . .	\$80,000	\$50
Greenfield Gas Light Co., . . .	Greenfield, . . .	50,000	50
Haverhill Gas Light Co., . . .	Haverhill, . . .	75,000	50
	Bradford, . . .	-	-
Ipswich Gas Light Co., . . .	Ipswich, . . .	16,000	100
Jamaica Plain Gas Light Co., . . .	Boston (Ward 23), . . .	250,000	100
Lawrence Gas Co., . . .	Lawrence, . . .	590,000	100
	Methuen, . . .	-	-
	North Andover, . . .	-	-
Leominster Gas Light Co., . . .	Leominster, . . .	50,000	100
Lexington Gas Light Co., . . .	Lexington, . . .	30,000	100
Lowell Gas Light Co., . . .	Lowell, . . .	500,000	100
	Dracut, . . .	-	-
	Tewksbury, . . .	-	-
	Chelmsford, . . .	-	-
Lynn Gas & Electric Co., . . .	Lynn, . . .	400,000	100
	Swampscott, . . .	-	-
	Saugus, . . .	-	-
Malden & Melrose Gas Light Co., . . .	Malden, . . .	220,300	100
	Melrose, . . .	-	-
	Medford (in part), . . .	-	-
	Everett (in part), . . .	-	-
Manufacturers' Gas Light Co., . . .	Fall River (in part), . . .	50,000	100
Marblehead Gas & Electric Light Co., . . .	Marblehead, . . .	40,000	100
Marlborough Gas Light Co., . . .	Marlborough, . . .	50,000	100
Millford Gas Light Co., . . .	Millford, . . .	72,300	100
	Hopedale, . . .	-	-
Nantucket Gas Light Co., . . .	Nantucket, . . .	36,000	100
Natick Gas Light Co., . . .	Natick, . . .	20,000	100
New Bedford Gas and Edison Light Co., . . .	New Bedford, . . .	550,000	100
Newburyport Gas & Electric Co., . . .	Newburyport, . . .	140,000	100
Newton & Watertown Gas Light Co., . . .	Newton, . . .	250,000	100
	Watertown, . . .	-	-
	Wellesley, . . .	-	-
	Weston, . . .	-	-
North Adams Gas Light Co., . . .	North Adams, . . .	50,000	100
Northampton Gas Light Co., . . .	Northampton, . . .	50,000	25
North Attleborough Gas Light Co., . . .	North Attleborough, . . .	68,100	100
	Wrentham, . . .	-	-
Norwood Gas Light Co., . . .	Norwood, . . .	12,000	100
Pittsfield Coal Gas Co., . . .	Pittsfield, . . .	62,500	100
Plymouth Gas Light Co., . . .	Plymouth, . . .	40,000	100
Roxbury Gas Light Co., . . .	Boston (Roxbury Dist.), . . .	600,000	100
Salem Gas Light Co., . . .	Salem, . . .	300,000	100
	Peabody, . . .	-	-
South Boston Gas Light Co., . . .	Boston (South Boston), . . .	440,000	100
Southbridge Gas & Electric Co., . . .	Southbridge, . . .	50,000	50
Spencer Gas Co., . . .	Spencer, . . .	85,000	100
Springfield Gas Light Co., . . .	Springfield, . . .	500,000	100
	West Springfield, . . .	-	-
Stoughton Gas & Electric Co., . . .	Stoughton, . . .	24,000	100
Taunton Gas Light Co., . . .	Taunton, . . .	80,000	50
Waltham Gas Light Co., . . .	Waltham, . . .	140,000	100
Webster Electric Co., . . .	Webster, . . .	45,000	100
	Dudley, . . .	-	-
Westfield Gas Light Co., . . .	Westfield, . . .	75,000	100
Williamstown Gas Co., . . .	Williamstown, . . .	20,000	100
Woburn Gas Light Co., . . .	Woburn, . . .	45,100	100
Worcester Gas Light Co., . . .	Worcester, . . .	500,000	100

The company at Gloucester maintains a wharf and supplies water, and that at Springfield furnishes steam for heating. In addition to these, the companies in Amherst, Athol,



Beverly, Brookline, Charlestown, Chelsea, Clinton, Cottage City, Easthampton, Fitchburg, Lawrence, Lexington, Lynn, New Bedford, Newburyport, Newton, North Adams, Southbridge, Spencer, Stoughton, Waltham, Webster and Westfield, have furnished electric light.

The following table shows the names of the owners of gas works not owned by gas companies, the localities supplied, and the estimated value of the plants:—

Chicopee Manufacturing Co., . . .	Chicopee Falls, . . .	\$25,000 00
Holyoke Water Power Co., . . .	Holyoke, . . .	100,000 00
Otis Co., . . .	Ware, . . .	10,000 00

The following companies report bonds and notes outstanding:<sup>1</sup>—

Amherst, . . . .	\$18,500 00	Lexington, . . . .	\$29,779 66
Athol, . . . .	25,000 00	Lynn, . . . .	102,800 00
Attleborough, . . . .	2,000 00	Malden, . . . .	37,500 00
Beverly, . . . .	11,800 00	Marblehead, . . . .	6,500 00
Boston, . . . .	180,000 00	Marlborough, . . . .	34,500 00
Brockton, . . . .	100,000 00	Nantucket, . . . .	1,500 00
Brookline, . . . .	2,150,909 00	Natick, . . . .	10,000 00
Charlestown, . . . .	88,500 00	New Bedford, . . . .	206,300 00
Chelsea, . . . .	110,000 00	Newburyport, . . . .	5,000 00
Citizens' (Quincy), . . . .	35,500 00	Newton, . . . .	111,000 00
Citizens' (Reading, etc.), . . . .	53,077 00	North Adams, . . . .	38,000 00
Clinton, . . . .	74,000 00	North Attleborough, . . . .	26,880 00
Dedham, . . . .	8,500 00	Norwood, . . . .	5,250 00
Easthampton, . . . .	5,000 00	Plymouth, . . . .	1,000 00
Fitchburg, . . . .	19,000 00	Southbridge, . . . .	18,500 00
Frammingham, . . . .	97,682 00	Spencer, . . . .	85,000 00
Gardner, . . . .	12,500 00	Springfield, . . . .	15,000 00
Gloucester, . . . .	6,000 00	Waltham, . . . .	90,000 00
Greenfield, . . . .	1,000 00	Webster, . . . .	33,978 50
Haverhill, . . . .	27,500 00	Westfield, . . . .	16,425 00
Ipswich, . . . .	8,000 00	Williamstown, . . . .	12,100 00
Jamaica Plain, . . . .	65,000 00	Worcester, . . . .	100,000 00
Lawrence, . . . .	125,000 00		

<sup>1</sup> The amounts stated are not intended to include notes given for current supplies.

The following table shows the whole number of stockholders, the number resident in Massachusetts, and the value of the stock held within the Commonwealth:—

COMPANY.	Whole Number of Stockholders.	Number of Stockholders resident in Massachusetts.	Value at par of Stock held in Massachusetts.
Adams, . . . . .	8	8	\$17,300
Amesbury, . . . . .	12	12	60,000
Amherst, . . . . .	35	35	25,000
Arlington, . . . . .	52	40	42,000
Athol, . . . . .	8	3	2,300
Attleborough, . . . . .	22	18	42,400
Bay State, . . . . .	5	3	300
Beverly, . . . . .	39	39	92,000
Boston, . . . . .	5	2	1,500
Brockton, . . . . .	59	53	176,500
Brookline, . . . . .	29	8	356,200
Cambridge, . . . . .	433	382	631,700
Charlestown, . . . . .	264	249	468,200
Chelsea, . . . . .	128	122	293,600
Citizens' (Quincy), . . . . .	8	8	33,000
Citizens' (Reading, etc.), . . . . .	45	42	93,800
Clinton, . . . . .	24	24	73,000
Cottage City, . . . . .	10	10	25,000
Danvers, . . . . .	18	17	11,950
Dedham, . . . . .	35	29	59,650
Dorchester, . . . . .	16	13	142,700
East Boston, . . . . .	139	118	189,950
Easthampton, . . . . .	39	33	26,900
Fall River, . . . . .	16	11	113,000
Fitchburg, . . . . .	52	49	150,000
Framingham, . . . . .	20	18	48,000
Gardner, . . . . .	12	11	21,400
Gloucester, . . . . .	85	84	77,950
Greenfield, . . . . .	35	27	45,150
Haverhill, . . . . .	44	39	71,300
Ipswich, . . . . .	17	17	16,000
Jamaica Plain, . . . . .	87	83	203,800
Lawrence, . . . . .	232	209	528,900
Leominster, . . . . .	59	56	49,500
Lexington, . . . . .	21	20	29,900
Lowell, . . . . .	237	196	448,200
Lynn, . . . . .	163	154	387,200
Malden, . . . . .	150	129	189,300
Manufacturers (Fall River), . . . . .	7	7	50,000
Marblehead, . . . . .	28	23	32,500
Marlborough, . . . . .	15	15	50,000
Milford, . . . . .	56	50	70,500
Nantucket, . . . . .	49	46	34,700
Natick, . . . . .	21	21	20,000
New Bedford, . . . . .	367	328	500,100
Newburyport, . . . . .	100	83	129,900
Newton, . . . . .	175	162	236,200

COMPANY.	Whole Number of Stockholders.	Number of Stockholders resident in Massachusetts.	Value at Par of Stock held in Massachusetts.
North Adams, . . . . .	37	29	\$48,800
Northampton, . . . . .	41	30	31,200
North Attleborough, . . . . .	37	32	64,300
Norwood, . . . . .	4	3	9,300
Pittsfield, . . . . .	58	45	54,600
Plymouth, . . . . .	36	30	30,800
Roxbury, . . . . .	6	4	600
Salem, . . . . .	249	219	285,000
South Boston, . . . . .	7	5	1,600
Southbridge, . . . . .	70	67	47,550
Spencer, . . . . .	17	17	85,000
Springfield, . . . . .	126	117	454,600
Stoughton, . . . . .	6	6	24,000
Taunton, . . . . .	117	108	74,950
Waltham, . . . . .	102	92	130,000
Webster, . . . . .	19	18	38,500
Westfield, . . . . .	27	24	68,600
Williamstown, . . . . .	3	3	20,000
Woburn, . . . . .	42	41	44,600
Worcester, . . . . .	189	177	458,200

The following statistics exhibit the aggregate receipts and expenses of all the companies in the State, compiled from the items relating to the manufacture and sale of gas in the returns of the last two years made to the Board: —

	FOR YEAR ENDING JUNE 30.	
	1894.	1895.
<b>RECEIPTS: —</b>		
For gas sold by meter, . . . . .	\$4,500,605 49	\$4,779,821 60
For gas supplied to public lamps, . . . . .	211,727 83	187,874 48
From sales of coke, . . . . .	191,388 37	168,235 70
sales of tar, . . . . .	113,731 62	107,958 61
sales of ammoniacal liquor, . . . . .	14,857 98	22,600 45
rent of meters, . . . . .	2,096 40	2,328 20
rent of gas stoves and engines, . . . . .	1,461 27	1,213 11
rent of gas lamps, . . . . .	792 94	909 21
public lamps other than gas lamps, . . . . .	2,722 20	2,875 48
other sources, . . . . .	3,484 76	7,071 02
<b>Total, . . . . .</b>	<b>\$5,042,868 86</b>	<b>\$5,280,887 86</b>
<b>EXPENSES: —</b>		
1. Coals, . . . . .	\$853,922 37	\$845,524 85
2. Enrichers, . . . . .	414,248 64	474,377 84
3. Purifying materials, . . . . .	24,294 63	32,154 51
4. Water, . . . . .	23,243 61	20,628 08
<b>Amounts carried forward, . . . . .</b>	<b>\$1,315,709 25</b>	<b>\$1,372,585 28</b>

	FOR YEAR ENDING JUNE 30.	
	1894.	1895.
<i>Amounts brought forward, . . . . .</i>	\$1,315,709 25	\$1,372,585 28
5. Wages at works, . . . . .	434,773 57	396,325 26
6. Repairs and maintenance of works (including renewal of retorts), . . . . .	216,517 61	206,013 06
7. Apparatus and machinery, . . . . .	54,985 31	53,008 09
8. Wages of meter takers, clerical labor in distribution, and salary or commissions of collectors, . . . . .	128,467 10	173,334 99
9. Repairs, renewals, and maintenance of mains and service pipes, . . . . .	125,825 84	168,943 25
10. Repairs and renewals of meters, . . . . .	61,988 22	103,965 88
11. Lighting and repairing (gas lamps only), . . . . .	11,399 27	12,736 95
12. Lighting and repairing, and materials used for other lamps, . . . . .	2,410 84	3,516 06
13. Directors' allowances, . . . . .	17,974 94	18,467 52
14. Salaries of officers, . . . . .	152,667 89	162,890 42
15. General salaries, . . . . .	132,196 09	123,322 96
16. Rent of offices, . . . . .	24,814 86	29,524 70
17. General office expenses, . . . . .	54,231 41	62,058 28
18. Taxes, . . . . .	274,148 04	271,810 71
19. Fire insurance, . . . . .	11,584 12	18,422 57
20. Law expenses, . . . . .	22,187 97	49,479 97
21. Claims, . . . . .	7,304 25	3,888 21
22. Bad debts, . . . . .	16,742 53	9,933 06
23. Incidental expenses, . . . . .	21,881 68	18,001 77
24. Gas bought, . . . . .	556,556 12	512,522 20
<b>Total, . . . . .</b>	<b>\$3,633,354 91</b>	<b>\$3,770,751 18</b>
Leaving an apparent net profit on their gas business of, . . . . .	\$1,409,513 95	\$1,510,136 68
They have also received for interest, etc., . . . . .	13,834 81	9,606 47
for rents, etc., . . . . .	149,606 70	53,215 00
as profits from electric lighting, . . . . .	184,105 57	204,027 52
<b>Making a total of . . . . .</b>	<b>\$1,757,061 03</b>	<b>\$1,776,985 67</b>
From these receipts were paid interest on bonds and loans, . . . . .	\$169,767 84	\$337,402 76
Dividends, . . . . .	1,194,645 89	1,061,799 92
Other items, . . . . .	501,083 70	664,732 80
	<b>\$1,805,497 43</b>	<b>\$2,063,335 48</b>
<b>Leaving a deficit for the year of . . . . .</b>	<b>\$108,436 40</b>	<b>\$286,949 81</b>

Two <sup>1</sup> of the companies appear not to have earned expenses, and twenty-two <sup>2</sup> others have not earned sufficient to warrant the declaration of any dividend.

The receipts from gas sold by meter show an increase of \$279,216.11. In the year 1894 a decrease was shown from the previous year of \$938,697.32, and this was attributed to the large reduction in price by the Boston companies and to the

<sup>1</sup> Three last year.

<sup>2</sup> Twenty last year.

general financial depression. The increase given for 1895 is the largest of any year since the returns have been made, and is due to an unusual percentage of increase in the output of most of the companies.

Receipts from public lamps have this year decreased \$23,853.35. As in the previous year, nearly all of this has been borne by the companies supplying the street lights in Boston.

The charges for depreciation have been unusually large, and it is due to this fact that the entire operations of the year again show a deficit.

In the appendix will be found, under date of June 30, 1895, the separate balance sheets, profit and loss and manufacturing accounts of the gas companies, as taken from the annual returns, with corrections so far as made by the Board after examination and correspondence with the officers of the several companies.

Aggregates from these balance sheets and those in the returns of 1894 show the following facts:—

	June 30, 1894.	June 30, 1895.
<b>ASSETS:—</b>		
Real estate, machinery, street mains and meters,	\$23,006,289 66	\$23,673,337 94
Cash on hand, . . . . .	464,264 00	350,323 15
Due for gas, . . . . .	442,487 11	548,205 88
Other accounts due, . . . . .	232,625 46	246,676 80
Materials, etc, . . . . .	523,469 53	958,557 97
Notes receivable, . . . . .	89,436 92	85,647 47
Investments, . . . . .	552,640 55	554,603 82
Electric assets, . . . . .	2,880,455 11	2,766,023 38
	<b>\$28,191,668 34</b>	<b>\$29,183,376 41</b>
<b>LIABILITIES:—</b>		
Capital stock, . . . . .	\$15,708,500 00	\$16,751,500 00
Bonds, . . . . .	1,960,715 00	1,911,180 00
Notes payable, . . . . .	1,732,858 78	1,727,387 41
Unpaid bills, . . . . .	334,336 21	492,822 04
Unpaid dividends, . . . . .	26,364 96	20,366 71
Deposits, . . . . .	37,773 14	32,926 94
Interest due and unpaid, . . . . .	52,607 84	71,652 27
Other items, . . . . .	681,078 97	819,944 85
	<b>\$20,534,234 90</b>	<b>\$21,827,780 22</b>
Reserved and depreciation funds, . . . . .	534,846 12	551,275 76
	<b>\$21,069,081 02</b>	<b>\$22,379,055 98</b>
Surplus, . . . . .	7,122,587 32	6,804,320 43
	<b>\$28,191,668 34</b>	<b>\$29,183,376 41</b>

## Of these companies —

	June 30, 1894.	June 30, 1895.
58 <sup>1</sup> show an aggregate surplus of . . .	\$7,365,890 98	\$7,313,040 00
9 <sup>2</sup> show an aggregate deficit of . . .	243,303 66	508,719 66
Leaving total net surplus, as shown above, .	\$7,122,587 32	\$6,804,320 43
Which, added to reserves carried as liabilities, .	534,846 12	551,275 76
Would show an actual surplus of . . .	\$7,657,433 44	\$7,355,596 19
Equivalent to a per cent. on capital of about .	48	44

<sup>1</sup> Fifty-eight in 1894.<sup>2</sup> Ten in 1894.

The following table shows the valuation of the property of each company, as assessed by the local assessors : —

COMPANY.	Assessed Value.	COMPANY.	Assessed Value.
Adams, . . . . .	\$17,800	Leominster, . . . . .	\$20,500
Amesbury, . . . . .	18,700	Lexington, . . . . .	13,867
Amherst, . . . . .	6,550	Lowell, . . . . .	1,020,500
Arlington, . . . . .	35,475	Lynn, . . . . .	443,400
Athol, . . . . .	15,500	Malden, . . . . .	205,750
Attleborough, . . . . .	32,000	Manufacturers (Fall River), . . . . .	55,000
Bay State, . . . . .	821,500	Marblehead, . . . . .	13,800
Beverly, . . . . .	81,200	Marlborough, . . . . .	52,515
Boston, . . . . .	4,548,600	Milford, . . . . .	86,400
Brockton, . . . . .	96,700	Nantucket, . . . . .	6,000
Brookline, . . . . .	2,019,400	Natick, . . . . .	14,200
Cambridge, . . . . .	929,900	New Bedford, . . . . .	483,950
Charlestown, . . . . .	739,000	Newburyport, . . . . .	130,200
Chelsea, . . . . .	344,950	Newton, . . . . .	387,595
Chicopee, . . . . .	40,000	North Adams, . . . . .	32,500
Chicopee Falls, . . . . .	10,000	Northampton, . . . . .	64,900
Citizens' (Quincy), . . . . .	13,500	North Attleborough, . . . . .	58,100
Citizens' (Reading, etc.), . . . . .	30,000	Norwood, . . . . .	11,000
Clinton, . . . . .	73,700	Otis Company (Ware), . . . . .	14,350
Couage City, . . . . .	10,400	Pittsfield, . . . . .	67,900
Danvers, . . . . .	4,000	Plymouth, . . . . .	23,350
Dedham, . . . . .	33,150	Roxbury, . . . . .	643,400
Dorchester, . . . . .	326,500	Salem, . . . . .	286,000
East Boston, . . . . .	231,400	South Boston, . . . . .	386,100
Easthampton, . . . . .	32,000	Southbridge, . . . . .	35,200
Fall River, . . . . .	285,100	Spencer, . . . . .	24,400
Fitchburg, . . . . .	137,200	Springfield, . . . . .	597,450
Framlingham, . . . . .	42,000	Stoughton, . . . . .	9,500
Gardner, . . . . .	11,150	Taunton, . . . . .	65,900
Gloucester, . . . . .	80,000	Waltham, . . . . .	286,800
Greenfield, . . . . .	29,000	Webster, . . . . .	31,800
Haverhill, . . . . .	165,150	Westfield, . . . . .	75,000
Holyoke, . . . . .	260,000	Williamstown, . . . . .	6,533
Ipswich, . . . . .	5,400	Woburn, . . . . .	51,000
Jamaica Plain, . . . . .	229,400	Worcester, . . . . .	664,900
Lawrence, . . . . .	524,000		
			\$18,649,885

Included in the above are certain companies which have electric light plants, and the following shows the assessed value of such wherever separately returned : —

Amherst, . . . . .	\$5,500	New Bedford, . . . . .	149,500
Athol, . . . . .	9,000	Newton, . . . . .	113,150
Beverly, . . . . .	39,900	North Adams, . . . . .	13,800
Chelsea, . . . . .	100,960	Southbridge, . . . . .	25,500
Clinton, . . . . .	59,500	Spencer, . . . . .	10,000
Easthampton, . . . . .	9,000	Waltham, . . . . .	120,000
Fitchburg, . . . . .	90,000	Webster, . . . . .	21,500
Holyoke, . . . . .	160,000	Westfield, . . . . .	23,000
Lawrence, . . . . .	90,000		
Lynn, . . . . .	266,500	Total, . . . . .	\$1,306,800

The value of the gas plants, assessed by the local assessors, is then in round numbers \$16,900,000, as there are electric plants at Brookline, Charlestown, Cottage City, Lexington, Newburyport and Stoughton, which are not given in the above table.

The following table shows the amount paid by each company for taxes, after deducting the amounts belonging to the electrical departments and the amount for each thousand feet of gas sold : —

COMPANY.	Amount of Taxes paid.	Amount per Thousand sold.
Adams, . . . . .	\$555 68	\$0 1264
Amesbury, . . . . .	578 48	1075
Amherst, . . . . .	43 95	0528
Arlington, . . . . .	895 44	1444
Athol, . . . . .	187 97	0504
Attleborough, . . . . .	674 63	0645
Bay State, . . . . .	18,885 24	0215
Beverly, . . . . .	756 32	0948
Boston, . . . . .	60,681 99	0596
Brockton, . . . . .	3,202 83	1516
Brookline, . . . . .	13,133 97	0280
Cambridge, . . . . .	18,550 62	1167
Charlestown, . . . . .	8,264 69	0904
Chelsea, . . . . .	4,182 17	1503
Chicopee, . . . . .	581 14	0712
Citizens' (Quincy), . . . . .	405 01	0399
Citizens' (Reading, etc.), . . . . .	572 58	1383
Clinton, . . . . .	446 64	0702
Cottage City, . . . . .	140 01	0521
Danvers, . . . . .	123 94	0463
Dedham, . . . . .	553 74	0997
Dorchester, . . . . .	4,974 38	0434

COMPANY.	Amount of Taxes paid.	Amount per Thousand sold.
East Boston, . . . . .	\$4,923 86	\$0 1135
Easthampton, . . . . .	360 36	1113
Fall River, . . . . .	6,402 79	1096
Fitchburg, . . . . .	2,035 36	1220
Framingham, . . . . .	639 19	0502
Gloucester, . . . . .	2,370 98	1061
Greenfield, . . . . .	577 04	1755
Haverhill, . . . . .	3,347 60	0495
Holyoke, . . . . .	1,590 69	0304
Ipswich, . . . . .	81 39	0446
Jamaica Plain, . . . . .	4,924 42	0927
Lawrence, . . . . .	10,289 64	1419
Leominster, . . . . .	509 76	2791
Lexington, . . . . .	50 00	0969
Lowell, . . . . .	21,145 22	0834
Lynn, . . . . .	4,925 13	0472
Malden, . . . . .	3,881 35	0621
Manufacturers (Fall River), . . . . .	955 26	0574
Marblehead, . . . . .	346 05	1105
Marlborough, . . . . .	182 61	0282
Milford, . . . . .	1,489 75	1477
Nantucket, . . . . .	73 68	0353
Natick, . . . . .	260 35	0806
New Bedford, . . . . .	3,077 97	0673
Newburyport, . . . . .	1,314 67	1706
Newton, . . . . .	5,322 09	0747
North Adams, . . . . .	529 20	0275
Northampton, . . . . .	1,099 11	0781
North Attleborough, . . . . .	2,002 16	1731
Norwood, . . . . .	206 66	0630
Otis Company (Ware), . . . . .	273 57	0921
Pittsfield, . . . . .	1,601 59	1193
Plymouth, . . . . .	413 40	0933
Roxbury, . . . . .	8,517 67	0485
Salem, . . . . .	4,984 86	1383
South Boston, . . . . .	5,284 30	0813
Southbridge, . . . . .	302 04	2241
Spencer, . . . . .	378 56	0558
Springfield, . . . . .	7,694 97	0795
Stoughton, . . . . .	107 92	1572
Taunton, . . . . .	1,784 82	0467
Waltham, . . . . .	2,687 38	1312
Webster, . . . . .	188 62	0990
Westfield, . . . . .	706 60	0887
Williamstown, . . . . .	100 05	1199
Woburn, . . . . .	1,014 05	1081
Worcester, . . . . .	12,564 66	0792
	\$271,810 71	-

The total sum paid by the companies for taxes, including State inspection, after apportioning to electric account that



part of the gas companies' taxes belonging to their electrical departments, was \$271,810.71, an average of 6 cents per thousand feet of gas sold; being a decrease from the previous year in the total amount of \$2,335.33 and a decrease of seven-tenths of a cent for every thousand feet sold.

### DIVIDENDS.

The dividends declared by the several companies during the year are shown in the following table:—

COMPANY.	Rate per Cent.	Amount of Dividends.	Amount per Thousand sold.
Adams, . . . . .	10	\$1,730 00	\$0 3937
Amesbury, . . . . .	2½	1,600 00	2787
Amherst, . . . . .	2	500 00	—
Arlington, . . . . .	4	2,800 00	4516
Athol, . . . . .	—	—	—
Attleborough, . . . . .	12	5,568 00	5328
Bay State, . . . . .	8½	170,000 00	1939
Beverly, . . . . .	8	7,360 00	—
Boston, . . . . .	9½	237,500 00	2333
Brockton, . . . . .	3	5,355 00	2535
Brookline, . . . . .	—	—	—
Cambridge, . . . . .	10	70,000 00	4402
Charlestown, . . . . .	6	30,000 00	—
Chelsea, . . . . .	—	—	—
Chicopee, . . . . .	12	3,600 00	4413
Citizens' (Quincy), . . . . .	—	—	—
Citizens' (Reading, etc.), . . . . .	—	—	—
Clinton, . . . . .	3½	2,372 50	—
Cottage City, . . . . .	—	—	—
Danvers, . . . . .	4	800 00	2991
Dedham, . . . . .	1½	1,431 00	2578
Dorchester, . . . . .	8	32,000 00	2793
East Boston, . . . . .	10	\$ 22,000 00	5069
Easthampton, . . . . .	3	900 00	—
Fall River, . . . . .	8	23,040 00	3945
Fitchburg, . . . . .	10	15,000 00	—
Framingham, . . . . .	—	—	—
Gardner, . . . . .	—	—	—
Gloucester, . . . . .	9	\$ 9,600 00	4254
Greenfield, . . . . .	—	\$ 2,040 00	6203
Haverhill, . . . . .	10	7,500 00	1107

<sup>1</sup> In addition to this dividend a rebate is allowed to mills owning stock. This rebate amounted to \$921.42.

<sup>2</sup> No dividends declared.

<sup>3</sup> Also an extra dividend out of surplus of twenty per cent., or \$44,000.

<sup>4</sup> An additional dividend of three per cent. was declared from the earnings of wharf property.

<sup>5</sup> Six per cent. on preferred stock (\$2,000) and four per cent. on common stock (\$48,000).

COMPANY.	Rate per Cent.	Amount of Dividends.	Amount per Thousand sold.
Ipswich, . . . . .	-	1 -	-
Jamaica Plain, . . . . .	10	\$25,000 00	\$0 4707
Lawrence, . . . . .	6	35,400 00	-
Leominster, . . . . .	4	2,000 00	1 0949
Lexington, . . . . .	1½	260 00	-
Lowell, . . . . .	12	60,000 00	2368
Lynn, . . . . .	8	32,000 00	-
Malden, . . . . .	6	13,200 00	2792
Manufacturers (Fall River), . . . . .	10	5,000 00	3006
Marblehead, . . . . .	-	1 -	-
Marlborough, . . . . .	-	1 -	-
Milford, . . . . .	10	7,230 00	7169
Nantucket, . . . . .	-	1 -	-
Natick, . . . . .	-	1 -	-
New Bedford, . . . . .	6	33,000 00	-
Newburyport, . . . . .	5	7,000 00	-
Newton, . . . . .	8	20,000 00	-
North Adams, . . . . .	8	4,000 00	-
Northampton, . . . . .	8	4,000 00	2843
North Attleborough, . . . . .	6	4,086 00	3533
Norwood, . . . . .	-	1 -	-
Pittsfield, . . . . .	12	7,600 00	5585
Plymouth, . . . . .	1½	600 00	1354
Roxbury, . . . . .	6	36,000 00	2050
Salem, . . . . .	4	12,000 00	3329
South Boston, . . . . .	6	26,400 00	3618
Southbridge, . . . . .	4½	2,250 00	-
Spencer, . . . . .	-	1 -	-
Springfield, . . . . .	6½	32,500 00	3359
Stoughton, . . . . .	6	1,440 00	-
Taunton, . . . . .	10	8,000 00	2091
Waltham, . . . . .	6	8,400 00	-
Webster, . . . . .	-	1 -	-
Westfield, . . . . .	8	4,320 00	-
Williamstown, . . . . .	-	1 -	-
Woburn, . . . . .	6	2,706 00	2884
Worcester, . . . . .	8	40,000 00	2523
	-	\$1,086,878 50	-

¹ No dividends declared.

### PRICE OF GAS.

The following companies reduced the price of gas during the year ending June 30, 1895 : —

Beverly,  
Brookline in Brook-  
line and Brighton  
districts,  
Clinton,

Dorchester,  
Frammingham,  
Gloucester,  
Haverhill,  
Holyoke,

Jamaica Plain,  
Lawrence,  
Lynn,  
South Boston,  
Worcester.

The following pages show the price charged by the several companies, June 30, 1895; the average candle-power, as shown by the tests made by the State inspector of gas; and the average price, per thousand feet sold by meter, received in the two years ending June 30, 1895:—

COMPANY.	Average Candle- power.	Gross Price.	REMARKS.	Average Price, 1893-94.	Average Price, 1894-95.
Adams, . . . . .	20.5	\$2 50	Twenty per cent. discount, if paid within 5 days from date of bill, . . . . .	\$2 33	\$2 02
Amesbury, . . . . .	22.1	2 00	Special rates to large consumers, . . . . .	1 88	1 70
Amherst, . . . . .	39.6	6 00	For prompt payment if bill amounts to \$5, discount 5 per cent.; to \$10, 10 per cent.; to \$20, 15 per cent.; to \$50, 20 per cent.; to \$75, 25 per cent. Oil gas, with 5 to 8 per cent. of air, . . . . .	5 48	5 26
Arlington, . . . . .	18.6	2 50	Discounts: 50 cents per M, if bill is settled within 20 days; 10 per cent. additional to small mills, etc.; 20 per cent. to large mills, etc.; 50 per cent. for gas for cooking, . . . . .	2 50	2 49
Attol, . . . . .	18.6	3 00	Discount of ten per cent if paid on or before the 16th of the month, . . . . .	2 38	2 26
Attleborough, . . . . .	17.4	2 00	Discount of thirty cents per M, on all bills paid on or before the 16th of the month, . . . . .	1 85	1 82
Bay State (Boston), . . . . .	—	1 00	Discount of thirty cents per M, on all bills paid on or before the 16th of the month, . . . . .	98	99
Beverly, . . . . .	17.7	2 30	Discounts: 5 per cent. off bills less than 5,000 feet; 5,000 feet and over, 21 cents per M, if paid within 10 days. Fuel gas on separate meters, \$1.25 net, . . . . .	2 19	2 04
Boston, . . . . .	24.3	1 00	Discount 15 cents per M, if paid within 25 days from date of bill. Large consumers, \$1.30 net, . . . . .	1 00	1 00
Brockton, . . . . .	20.4	2 10	Discount 20 cents per M, if paid in 25 days, . . . . .	1 90	1 86
Brookline, . . . . .	26.7	1 00	Discounts: 20 cents on bills paid within 25 days; \$1.50 per M to consumers of over 500,000 feet per annum; \$1.50 per M to consumers of over 1,000,000 feet per annum, . . . . .	1 23	1 01
Cambridge, . . . . .	17.9	1 50	Discount 60 cents per M on bills paid on or before the 10th of the month. To consumers using 5,000 feet per month 75 cents per M discount; special rates to very large consumers. For fuel 75 cents per M net, . . . . .	1 36	1 36
Charlestown, . . . . .	18.6	1 60		1 47	
Chelsea, . . . . .	18.1	1 90		1 74	1 71
Chilcopee, . . . . .	21.0	2 50		1 61	1 62

Chicopee Falls,	29.1	4 00	Discount of 25 per cent. on bills paid within 10 days. Oil gas, with 15 per cent. air,	3 36	3 00
Citizens' (Quincy),	18.9	2 50	Two dollars and fifty cents per M for houses, and \$3 for stoves, offices, stores and public buildings; no discounts,	2 12	2 10
Citizens' (Reading, etc.),	-	2 00	Discounts: if bills paid within 15 days, 20 cents per M; for gas stoves, engines and other mechanical purposes, 40 cents per M.	1 77	1 99
Clinton,	17.2	2 00	Discount 5 per cent. on bills paid within 10 days. Large consumers supplied at \$1.80, with 5 per cent. discount.	2 12	1 97
Cottage City,	-	2 20	Discount 20 cents per M, if paid in 5 days. For fuel through separate meter, \$1 per M net. During November, December, January, February, March and April, \$1 net per M. Water gas (non-illuminating).	1 56	1 52
Danvers,	18.2	3 00	Discounts: On monthly bills from \$1 to \$3, 10 per cent.; from \$3 to \$9, 20 per cent.; from \$9 to \$24, 25 per cent.; over \$24, 33½ per cent.	2 48	2 42
Deedham,	18.6	2 50	Discount 20 per cent., for payment before the 16th of the month.	2 03	2 03
Dorchester,	24.8	1 00	Discount 10 cents per M, on bills paid before the 15th of the month.	1 32	1 51
East Boston,	17.4	1 60	Discount 6½ per cent., making \$2.80 net. To the town, and consumers using 50,000 feet a year, the bills are made at \$2.50, with a discount of 4 per cent., making net price \$2.40. Largest consumers, \$2.25 net. For gas stoves, \$2.00 net.	2 58	2 50
Easthampton,	20.3	3 00	Discounts: consumers of 1,000 feet or less per month, 10 cents per M; over 1,000 feet and not over 10,000 feet, 30 cents per M; over 10,000 feet, 40 cents per M; to mills, 70 cents per M.	1 37	1 31
Fall River,	22.6	1 70	Discount of 10 per cent. for payment on or before the twentieth of the month.	1 81	1 77
Fitchburg,	18.0	2 00	Large consumers, \$1.75 to \$1.50.	48	59
Framingham,	-	90	Discounts: 10 consumers of 2,000 feet per month, 10 cents per M; 2,000 to 10,000 feet per month, 25 cents per M; 10,000 to 50,000 feet per month, 30 cents per M; 50,000 to 100,000 feet per month, 35 cents per M; over 100,000 feet per month, 40 cents per M. Non-illuminating water gas.	4 59	4 57
Gardner,	39.7	6 00	Discounts vary according to amount used from 10 to 50 per cent., if paid by the 10th of the month. Pure oil gas.	1 58	1 42
Gloucester,	18.3	1 60	Discounts 12½ per cent., if paid on or before the 15th of the month.	2 19	2 22
Greenfield,	17.5	2 50	On bills of \$2.50 per month, for dwellings 5 per cent. discount if paid in 5 days; on bills of \$2.50 for stores, 10 per cent., \$1.50 for fuel.	1 40	1 30
Haverhill,	25.0	1 40	Discount 10 cents per M, if paid on or before the 25th. Day consumption for manufacturing purposes, \$1.25.	1 45	1 37
Holyoke,	17.3	1 50	Discounts: 20 cents per M to consumers of 360,000 feet per year, 10 per cent. to all others if paid within five days after presentation of bill. For gas stoves used all the year, \$1.25 net.		

COMPANY.	Average Candle- power.	Gross Price.	REMARKS.	Average Price, 1893-94.	Average Price, 1894-95.
Ipswich, . . . . .	28.0	\$3 50	Oil gas, 33½ per cent. air, . . . . .	\$3 07	\$3 04
Jamaica Plain, . . . . .	18.3	1 80	Fifteen cents per M discount on all bills paid within 15 days. City buildings	1 79	1 65
Lawrence, . . . . .	19.6	1 50	5 per cent. off net price, . . . . .	1 37	1 36
Leominster, . . . . .	28.7	4 00	Twenty cents per M discount if paid before the 15th of the month, . . . . .	3 80	3 82
Lexington, . . . . .	30 4	6 00	Oil gas, with 40 per cent. air. Discount 50 cents per M on monthly bills of 3,000		
			feet and over, . . . . .		
			Discount for payment by the 10th of the month; on bills of \$10 or less, 10 per		
			cent.; over \$10, 15 per cent.; over \$20, 20 per cent.; over \$30, 25 per cent. Oil		
			gas, with 33½ per cent. air, . . . . .	5 51	5 40
Lowell, . . . . .	20.2	1 20	Discount 20 cents per M, if paid within 5 days, . . . . .	1 06	1 00
Lynn, . . . . .	19.0	1 40	Discount 20 cents per M, for payment within 10 days. Gas engines \$1.00 per M	1 30	1 22
Malden, . . . . .	18.1	1 90	net, . . . . .	1 70	1 61
Manufacturers (Fall River), . . . . .	17.7	-	Discount 30 cents per M, if paid by the 20th of the month. 40 cents per M for		
			fuel through separate meter, . . . . .		
			To consumers using less than 500 feet per month, \$1.80 per M; using 500 feet and		
			less than 1,000 feet, \$1.70 per M; consumers of 1,000 feet or more per month,	1 28	1 10
Marblehead, . . . . .	17.6	3 00	\$1.40 per M. To mills \$1 00 per M, . . . . .		
Marlborough, . . . . .	17.9	2 50	Discounts: 10 per cent. on monthly bills of \$1 to \$3; 20 per cent. on bills from	2 68	2 28
Milford, . . . . .	17.6	2 00	\$3 to \$9, and 25 per cent. on bills over \$9, . . . . .	2 13	2 05
			Discounts from 10 to 30 per cent., . . . . .		
			Bills amounting to \$5 per month, 5 per cent. discount; \$10 a month, 10 per cent.;	1 87	1 85
			\$30 a month, 15 per cent., . . . . .	1 96	2 01
Nantucket, . . . . .	17.1	2 50	Net rate to most consumers \$2; to some \$1.50, . . . . .		
Natick, . . . . .	17.6	2 00	Discounts: 10 cents per M, if paid on or before the 15th of the month; 20 cents	1 80	1 78
New Bedford, . . . . .	18.7	1 80	per M to consumers of 4,000 feet, . . . . .		
			Less than 4,000 feet per month 10 per cent. discount; 4,000 feet or over per month		
			25 per cent. discount for payment by the 10th of the month. Special rate for		
			power purposes on 50,000 to 65,000 feet per month \$1.10 per M; over 65,000 feet		
			\$1.00 per M, . . . . .	1 54	1 54
Newburyport, . . . . .	18.1	2 50	Discounts: 20 per cent. on bills of 1,000 feet or more per month; 10 per cent. on		
			all less than 1,000 feet per month, if paid within 10 days, . . . . .	2 00	1 98
Newton, . . . . .	18.3	1 80	30 cents per M discount for cash in 20 days. Additional rebate of 10 cents per M		
			for 500,000 feet per year, . . . . .	1 48	1 58
North Adams, . . . . .	18.9	1 85	To some consumers, for mill consumption, special rates, . . . . .	1 59	1 58

Northampton, . . . . .	18.6	2 00	To large consumers, 5 per cent. discount, if paid within 5 days,	1 86	1 87
North Attleborough, . . . . .	17.2	2 50	Discount of 50 cents per M, on bills paid on or before the 15th of the month, . . . . .	2 00	2 00
Norwood, . . . . .	19.6	2 25	If paid within 15 days, discount of 25 cents per M, . . . . .	2 00	2 00
Otis Company (Ware), . . . . .	17.5	2 00	Public institutions, \$1.75, . . . . .	1 99	1 99
Pittsfield, . . . . .	25.9	2 00	Discounts: 5 per cent. on bills of less than 1,000 feet per month; 10 per cent. on bills of 1,000 feet and less than 25,000; 25 per cent. on bills of 25,000 feet or over. Special discount on bills exceeding 1,000 feet per month if for fuel, . . . . .	1 75	1 71
Plymouth, . . . . .	17.3	2 50	Special price to large consumers, . . . . .	1 90	1 87
Roxbury, . . . . .	24.1	1 00	Discount 20 per cent., if paid on or before the 15th of the month; 25 per cent. on bills of 20,000 feet and over per month, . . . . .	1 08	1 00
Salem, . . . . .	18.4	2 00	Discount 20 per cent., if paid on or before the 15th of the month; 25 per cent. on bills of 20,000 feet and over per month, . . . . .	1 60	1 59
South Boston, . . . . .	24.8	1 00	Discounts: 5 per cent. to consumers of 1,000 feet; 10 per cent. to consumers of 2,000 feet and over. Oil gas, with 30 to 40 per cent. air, . . . . .	1 31	1 23
Southbridge, . . . . .	23.8	3 00	20 cents per M discount on all bills paid on or before the 15th day of the month; \$1.25 per M where 10,000 feet per month are used for fuel or power, . . . . .	2 81	2 83
Spencer, . . . . .	19.4	1 60	Discount 10 per cent, if paid by the 10th of the month. Pure oil gas, . . . . .	1 60	1 60
Springfield, . . . . .	18.5	1 60	Over 125,000 feet per quarter, \$1.40 per M, . . . . .	1 40	1 40
Stoughton, . . . . .	43.2	5 50	Discount 10 per cent., if paid by the 15th of the month; also special rates to large consumers, . . . . .	4 96	4 86
Taunton, . . . . .	17.8	1 50	Special discount to largest consumer, . . . . .	1 47	1 47
Waltham, . . . . .	18.8	2 00	If more than 20,000 feet is used in year, \$2.15 per M for such excess. Gas engines \$2.00. Discount from each of these prices for payment within 5 days, 25 cents per M, . . . . .	1 68	1 60
Webster, . . . . .	18.4	2 50	Discount 5 per cent., if paid before the 10th of the month; 5 per cent. additional on bills amounting to \$5 per month; some large consumer, \$5 per M net. Pure oil gas, . . . . .	2 50	2 29
Westfield, . . . . .	18.6	2 25	Discount 20 cents, if paid on or before the 15th of the month; special rate for very large consumption, . . . . .	1 96	1 96
Williamstown, . . . . .	37.9	6 00	Discount 15 cents per M, if paid on or before the 15th of the month, . . . . .	5 31	5 35
Woburn, . . . . .	17.9	1 80		1 57	1 57
Worcester, . . . . .	19.6	1 40		1 40	1 36

The average price paid by consumers for coal gas to the companies selling annually more than 30,000,000 feet each is \$1.03 per thousand feet. If the Boston and Bay State companies be excluded the average is \$1.23. The average price received by the remainder of the coal-gas companies from sales by meter is \$1.74, making an average for all of \$1.10 per thousand. The average price for oil gas is \$3.90 per thousand feet.

The average price paid for coal gas in 1886 was \$1.72; in 1887, \$1.66; in 1888, \$1.56; in 1889, \$1.45; in 1890, \$1.39; in 1891, \$1.31; in 1892, \$1.38; in 1893, \$1.27; and in 1894, \$1.26.

The following table shows the amount of gas made in the year ending June 30, 1895, and in the year ending June 30, 1894; the amount sold by meter and to public lamps in both these years; the amount used at works and offices; with the amount of gas unaccounted for during the year ending June 30, 1895, and the percentage of unaccounted-for gas in both years.

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NOTE. — The terms "coal gas" and "coal-gas companies" whenever used in the report are intended, unless otherwise qualified, to include all the companies except those that make their gas entirely from oil distilled in closed retorts externally fired.

## Coal Gas.

COMPANY.	Gas made. Year ending June 30, 1895.	Gas made. Year ending June 30, 1894.	Gas sold by Meter. Year ending June 30, 1895.	Gas sold by Meter. Year ending June 30, 1894.	Gas sold for Public Lamps. Year ending June 30, 1895.	Gas sold for Public Lamps. Year ending June 30, 1894.	Gas used at Works and Offices. Year ending June 30, 1895.	Gas unac- counted for. Year ending June 30, 1895.	Percent- age unac- counted for 1895.	Percent- age unac- counted for 1894.
Adams, . . .	Feet 5,796,600	Feet 5,000,000	Feet 4,393,800	Feet 3,882,460	Feet —	Feet —	Feet 20,000	Feet 1,382,800	23.85	21.65
Amesbury, . . .	6,237,500	5,415,500	5,133,820	4,072,075	228,000	190,000	—	867,680	13.91	17.82
Arlington, . . .	8,358,200	7,940,840	6,199,800	6,001,900	—	—	86,160	80,000	24.79	23.41
Attol, . . .	4,200,400	2,980,600	3,729,200	2,704,900	—	—	240,000	233,000	5.57	5.27
Attleborough, . . .	11,635,000	9,482,000	10,450,600	8,113,200	—	—	125,200	91,400	9.10	13.47
Bay State, . . .	877,878,000	887,739,000	876,786,103	856,417,159	—	—	1,492,000	—	—	0.02
Beverly, . . .	9,085,700	7,979,900	7,923,000	6,968,000	52,000	16,500	152,800	955,700	10.52	10.57
Boston, . . .	1,057,405,100	1,141,798,200	1,007,276,700	1,096,623,800	10,896,750	24,210,970	3,320,000	25,751,750	3.38	1.60
Brockton, . . .	25,803,900	19,046,000	21,127,600	15,768,700	—	—	600,000	4,154,607	16.10	14.09
Brookline, . . .	518,146,400	196,913,000	422,880,500	107,355,100	46,029,533	32,057,258	1,004,600	37,025,767	7.15	28.89
Cambridge, . . .	159,005,874	188,751,500	153,683,600	137,024,900	5,340,274	5,411,872	1,117,700	1,405,500	8.14	9.39
Charlestown, . . .	104,551,300	102,459,000	84,214,564	80,458,497	8,206,751	8,579,982	930,000	706,000	11.65	11.99
Chelsea, . . .	36,877,300	37,525,000	27,833,750	28,057,415	—	—	423,250	8,620,000	23.37	24.03
Chicago, . . .	10,170,300	8,905,100	8,128,480	7,160,900	28,880	21,592	63,000	1,942,840	19.10	18.58
Citizens' (Quincy), . . .	9,982,175	9,340,300	5,760,900	5,065,900	1,000,000	1,000,000	131,100	3,072,175	30.84	26.92
Citizens' (Reading, etc.), . . .	5,182,610	6,630,000	4,096,000	5,265,800	133,260	126,513	10,000	1,018,350	19.45	16.10
Clinton, . . .	7,974,700	5,984,600	6,366,000	4,549,200	—	—	193,000	1,438,218	17.91	19.47
Cottage City, . . .	3,581,700	3,444,200	2,003,900	2,110,900	684,400	620,800	—	683,400	20.50	29.14
Danvers, . . .	3,420,200	2,647,100	2,674,600	2,123,200	—	—	30,300	729,800	21.27	18.95
Dedham, . . .	7,244,000	6,728,200	5,531,800	4,296,600	—	—	135,500	1,675,500	22.51	22.79
Dorchester, . . .	114,771,627	100,532,100	92,775,500	77,995,700	21,780,827	22,500,800	176,500	—	—	—
East Boston, . . .	51,408,000	48,758,000	36,400,400	33,685,700	6,995,659	8,749,541	477,700	7,588,239	14.66	12.32
Easthampton, . . .	3,702,920	2,519,370	3,238,400	2,052,350	—	—	64,900	399,620	10.79	16.10
Fall River, . . .	63,290,900	57,708,700	57,561,400	52,727,000	843,361	835,981	345,200	4,461,639	7.06	6.71
Fitchburg, . . .	19,480,000	18,856,300	16,130,000	16,238,300	546,800	270,000	662,000	2,148,100	11.03	8.70
Frammingham, . . .	14,453,000	15,797,000	12,721,900	13,491,500	—	—	766,800	983,600	6.81	6.10

<sup>1</sup> This amount included in both sides of manufacturing account, page xx, at an average of \$1.07 per 1,000.      : Gas bought.

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## Coal Gas — Concluded.

COMPANY.	Gas made. Year ending June 30, 1895.	Gas made. Year ending June 30, 1894.	Gas sold by Meter. Year ending June 30, 1895.	Gas sold by Meter. Year ending June 30, 1894.	Gas sold for Public Lamps. Year ending June 30, 1895.	Gas sold for Public Lamps. Year ending June 30, 1894.	Gas used at Works and Offices. Year ending June 30, 1895.	Gas unac- counted for. Year ending June 30, 1895.	Percent- age unac- counted for. 1895.	Percent- age unac- counted for. 1894.
Gloucester, Greenfield, . . . . .	Feet. 23,715,000 4,034,400	Feet. 21,477,500 4,038,700	Feet. 21,494,300 3,288,700	Feet. 18,305,300 3,445,200	Feet. 984,000 —	Feet. 125,000 61,000	Feet. 1,171,700 683,700	4.94 16.94	5.13 12.66	
Haverhill, . . . . .	75,105,000	62,252,800	64,875,500	53,753,000	2,860,200	3,637,600	700,000	6,703,200	8.93	6.59
Holyoke, . . . . .	60,841,500	55,944,800	62,065,600	47,918,100	231,728	255,284	299,000	7,727,913	12.70	12.18
Jamaica Plain, . . . . .	63,274,900	57,561,044	36,822,800	34,247,985	16,236,789	15,129,257	700,000	9,389,668	14.84	14.14
Lawrence, . . . . .	80,101,800	72,249,500	72,455,405	65,077,089	123,939	—	988,450	6,533,808	8.16	8.60
Lowell, . . . . .	287,250,000	247,345,000	247,483,800	236,591,500	5,906,400	6,714,400	2,151,200	12,010,800	4.49	4.96
Lynn, . . . . .	116,041,100	99,533,800	104,261,300	89,189,600	—	—	1,967,400	9,807,400	8.46	8.90
Malden, . . . . .	57,750,000	48,765,000	47,290,300	40,842,300	24,900	11,000	869,000	10,060,800	17.42	15.45
Manufacturers (Fall River), . . . . .	18,475,400	17,250,000	16,491,200	14,700,400	144,000	157,000	1,729,200	9,36	12.85	
Marblehead, . . . . .	4,886,700	6,144,900	2,814,492	3,039,440	315,984	452,800	178,800	1,279,924	27.91	23.15
Marlborough, . . . . .	7,963,400	—	6,448,600	4,678,400	18,000	20,000	138,000	1,369,400	10.07	—
Milford, . . . . .	11,852,480	10,874,360	9,731,600	8,542,800	863,000	365,000	47,000	1,739,680	14.68	17.36
Nantucket, . . . . .	2,708,680	2,470,290	2,084,400	1,805,800	—	—	48,000	579,280	21.38	26.09
Natick, . . . . .	3,523,200	2,747,700	3,145,600	2,292,300	76,500	65,700	43,900	256,500	7.27	11.49
New Bedford, . . . . .	50,556,300	49,569,900	46,101,300	37,634,200	5,661,911	5,444,793	454,300	3,975,289	7.86	11.19
Newburyport, . . . . .	9,096,640	8,954,268	7,707,400	7,180,400	—	—	200,000	1,188,240	13.07	17.64
Newton, . . . . .	76,773,700	69,278,800	63,903,000	57,897,800	7,427,100	5,606,100	479,100	5,067,700	6.60	7.73
North Adams, . . . . .	22,480,800	20,066,800	19,015,800	18,063,900	238,000	280,000	396,000	2,858,000	12.71	16.91
Northampton, . . . . .	17,299,200	16,016,500	14,068,100	13,238,000	—	—	100,000	3,168,008	18.25	16.66
North Attleborough, . . . . .	13,012,800	11,574,500	11,668,000	10,306,200	—	78,000	173,900	1,233,800	9.48	8.64
Norwood, . . . . .	—	—	2,673,300	1,937,600	607,188	—	1	—	—	—
Otis Company (Ware), . . . . .	6,227,525	5,068,650	2,960,000	2,892,800	9,573	7,155	64,000	479,074	9.16	15.60
Pittsfield, . . . . .	14,960,000	14,618,000	13,423,000	12,170,750	—	—	235,000	1,297,000	8.67	8.25
Plymouth, . . . . .	4,905,710	4,653,960	4,431,890	4,186,400	—	—	133,330	345,480	7.04	7.31

Roxbury, . . . . .	\$ 181,415,476	\$ 182,064,669	172,999,500	164,064,300	2,603,896	16,814,103	432,400	5,200,680	2.02	1.06
Salem, . . . . .	42,452,000	40,682,000	36,040,000	34,363,000	-	-	535,400	5,928,000	13.04	14.03
South Boston, . . . . .	\$ 76,450,000	84,872,000	65,383,700	68,904,500	7,584,164	8,352,383	294,000	8,196,136	4.87	8.27
Spencer, . . . . .	7,893,900	9,097,200	6,785,800	7,556,500	-	-	390,000	745,100	9.44	9.58
Springfield, . . . . .	103,934,000	95,675,000	96,148,440	90,067,000	563,960	673,800	848,300	6,329,400	6.09	6.86
Taunton, . . . . .	40,084,000	59,254,000	36,889,500	38,310,400	1,416,000	1,402,500	523,300	1,265,300	8.16	4.90
Waltham, . . . . .	23,519,400	26,595,200	18,786,400	20,727,700	941,500	905,800	331,900	3,494,600	14.86	17.16
Webster, . . . . .	3,288,100	1,996,100	1,905,500	1,674,100	-	-	45,800	806,800	13.69	17.35
Westfield, . . . . .	9,011,300	8,410,000	7,831,900	7,287,800	133,333	133,333	103,600	914,767	10.15	10.58
Woburn, . . . . .	10,643,500	9,213,700	9,382,340	8,581,000	-	-	200,000	1,058,150	9.94	8.30
Worcester, . . . . .	169,402,000	154,505,000	166,469,600	140,594,400	2,081,700	2,082,900	903,800	10,008,100	6.91	7.16

## Oil Gas.

Amherst, . . . . .	1-	1-	815,275	782,550	17,487	79,887	5,000	1-	-	-
Chicopee Falls, . . . . .	3,026,436	2,960,229	\$ 1,168,460	\$ 946,000	1-	1-	-	-	-	-
Gardner, . . . . .	1-	-	735,900	-	-	-	-	-	-	-
Ipswich, . . . . .	1,843,226	1,430,465	1,778,800	1,381,000	44,402	41,886	7,000	15,024	0.90	-
Leominster, . . . . .	2,152,880	1,857,620	1,828,490	1,639,108	-	-	65,000	288,765	12.26	8.53
Lexington, . . . . .	696,290	660,265	515,990	505,255	-	-	20,000	62,800	10.41	17.08
Southbridge, . . . . .	1-	1-	1,247,600	1,399,950	-	-	1-	1-	-	-
Stoughton, . . . . .	1-	1-	686,600	611,038	-	-	1-	1-	-	-
Williamstown, . . . . .	1-	800,000	800,500	758,900	34,080	31,100	10,000	-	-	-

<sup>1</sup> Quantity not given.<sup>2</sup> Gas bought.<sup>3</sup> Quantity used in mills of company unknown.

The following table shows the daily capacity of the several works, June 30, 1895, and the greatest and least day's output during the year ending with that date, for each of the companies:—

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
Adams, . . . .	50,000	—	—	—	—
Amesbury, . . . .	100,000	44,000	Dec. 27,	9,000	July 25.
Amherst, . . . .	5,000	4,000	Dec. 8,	1,000	June 27.
Arlington, . . . .	500,000	36,380	Dec. 8,	9,400	Aug. 19.
Athol, . . . .	75,000	27,600	Dec. 24,	3,800	June 16.
Attleborough, . . . .	100,000	54,000	Oct. 25,	18,000	April 19.
Bay State, . . . .	4,000,000	3,980,000	Nov. 9,	461,000	July 29.
Beverly, . . . .	50,000	44,800	Dec. 14,	10,400	July 1.
Boston, . . . .	6,000,000	4,761,000	Dec. 27,	863,000	July 29.
Brockton, . . . .	100,000	112,894	Dec. 19,	30,019	July 4.
Brookline, . . . .	4,000,000	2,466,000	Feb. 8,	506,000	July 1.
Cambridge, . . . .	1,000,000	797,400	Dec. 17,	155,500	Aug. 19.
Charlestown, . . . .	800,000	476,000	Dec. 24,	132,000	June 2.
Chelsea, . . . .	260,000	164,000	Dec. 20,	40,000	July 4.
Chicopee, . . . .	150,000	66,800	Jan. 8,	15,000	May 31.
Citizens' (Quincy), . . . .	70,000	47,100	Feb. 8,	14,300	July 29.
Citizens' (Reading, etc.), . . . .	250,000	15,000	Mar. 25,	3,500	June 9.
Clinton, . . . .	90,000	52,700	Jan. 26,	7,100	July 16.
Cottage City, . . . .	60,000	34,000	Aug. 7,	1,400	Feb. 6.
Danvers, . . . .	30,000	16,298	Jan. 9,	4,560	Aug. 6.
Dedham, . . . .	75,000	35,100	Jan. 17,	10,000	July 3.
Dorchester, . . . .	300,000	471,000	Dec. 24,	131,000	July 29.
East Boston, . . . .	400,000	220,837	Dec. 24,	67,767	July 29.
Easthampton, . . . .	30,000	30,614	Dec. 7,	3,296	July 2.
Fall River, . . . .	500,000	382,700	Dec. 27,	71,500	Aug. 5.
Fitchburg, . . . .	150,000	104,000	Dec. 20,	22,600	June 2.
Framingham, . . . .	250,000	60,600	Dec. 29,	14,200	June 30.
Gardner, . . . .	12,000	—	—	—	—
Gloucester, . . . .	180,000	129,700	Dec. 24,	24,800	July 1.
Greenfield, . . . .	60,000	18,500	Nov. 20,	4,200	July 2.
Haverhill, . . . .	400,000	359,000	Dec. 27,	6,900	July 1.
Holyoke, . . . .	500,000	306,104	Jan. 9,	56,050	July 29.
Ipswich, . . . .	—	14,000	Dec. 29,	1,000	July 4.
Jamaica Plain, . . . .	500,000	271,656	Dec. 29,	73,200	July 24.
Lawrence, . . . .	1,000,000	420,007	Dec. 27,	80,042	July 22.
Leominster, . . . .	30,000	11,195	Feb. 6,	1,595	July 4.
Lowell, . . . .	2,000,000	1,393,000	Dec. 27,	270,000	July 1.
Lynn, . . . .	700,000	504,300	Dec. 24,	106,800	July 1.
Malden, . . . .	350,000	267,000	Dec. 31,	62,700	July 1.
Manufacturers (Fall River), . . . .	200,000	185,000	Dec. 28,	23,000	June 19.
Marblehead, . . . .	40,000	17,400	Nov. 3,	7,200	April 21.
Marlborough, . . . .	150,000	44,000	Jan. 12,	12,000	June 23.
Millford, . . . .	80,000	59,300	Nov. 23,	11,320	July 15.

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
Nantucket, . . .	30,000	16,300	Aug. 4,	4,300	May 2.
Natick, . . .	35,000	20,700	Nov. 29,	4,500	June 24.
New Bedford, . . .	600,000	208,100	Dec. 1,	75,300	July 30.
Newburyport, . . .	100,000	45,900	Dec. 24,	9,590	July 30.
Newton, . . .	500,000	347,700	Dec. 30,	94,086	July 16.
North Adams, . . .	175,000	113,200	Dec. 14,	26,400	July 23.
Northampton, . . .	100,000	85,280	Nov. 19,	14,794	July 14.
North Attleborough, . . .	110,000	65,400	Jan. 29,	12,800	May 6.
Otis Company (Ware), . . .	70,000	32,183	Dec. 27,	5,579	June 9.
Pittsfield, . . .	240,000	67,000	Dec. 22,	23,000	July 15.
Plymouth, . . .	65,000	24,290	Dec. 27,	6,390	May 27.
Roxbury, . . .	500,000	820,000	Feb. 8,	203,000	July 1.
Salem, . . .	330,000	210,900	Dec. 18,	40,900	July 2.
South Boston, . . .	425,000	327,000	Dec. 24,	91,000	July 7.
Spencer, . . .	125,000	41,000	Nov. 28,	8,900	May 30.
Springfield, . . .	500,000	445,000	Nov. 23,	133,000	July 29.
Stoughton, . . .	10,000	-	-	-	-
Taunton, . . .	300,000	222,000	Dec. 18,	47,000	July 28.
Waltham, . . .	500,000	115,100	Dec. 27,	31,700	June 2.
Webster, . . .	24,000	12,000	Dec. 22,	1,500	Sept. 6.
Westfield, . . .	70,000	45,300	Jan. 1,	10,500	July 16.
Woburn, . . .	80,000	42,000	Dec. 23,	12,500	July 4.
Worcester, . . .	1,700,000	798,000	Nov. 30,	169,000	July 1.

The following tables show the total quantity of gas sold during the year ending June 30, 1895; the percentage of increase in sales over the previous year; the capital (including bonds) per thousand feet sold, omitting those companies which have electric light plants; the average price received for all gas sold during the year ending June 30, 1895, and the average price the year previous:—

*Coal-gas Companies.*

COMPANY.	Total Sales of Gas.	Increase over 1893-94. Per Cent.	Capital, includ- ing Bonds, per M sold.	Average Price received per M sold, 1894-95.	Average Price received per M sold, 1893-94.
	Feet.				
Adams, . . . .	4,393,800	13.17	\$3.937	\$2 02	\$2 33
Amesbury, . . . .	5,381,820	26.27	11.149	1 71	1 91
Arlington, . . . .	6,199,800	3.30	11.291	2 49	2 50
Athol, . . . .	3,729,200	37.87	-	2 26	2 38
Attleborough, . . . .	10,450,600	28.81	4 631	1 82	1 85
Bay State, . . . .	876,193,103	2 38	2.281	1 99	1 98
Beverly, . . . .	7,975,900	14.19	-	2 04	2 19
Boston, . . . .	1,018,173,450	9.16*	2.632	99.7	99
Brockton, . . . .	21,127,600	33.98	13.182	1 86	1 90
Brookline, . . . .	469,914,633	237.00	-	99.7	1 15
Cambridge, . . . .	159,003,874	11.63	-	1 35	1 36
Charlestown, . . . .	91,421,315	2.33	-	1 35	1 46
Chelsea, . . . .	27,833,750	0.83*	-	1 71	1 74
Chicopee, . . . .	8,157,360	13.59	3.678	1 62	1 62
Citizens' (Quincy), . . . .	6,760,900	1.43	10.132	2 00	2 01
Citizens' (Reading, etc.), . . . .	4,139,260	34.72*	35.827	1 92	1 97
Clinton, . . . .	6,366,000	39.93	-	1 97	2 12
Cottage City, . . . .	2,688,300	10.16	-	1 39	1 41
Danvers, . . . .	2,674,600	25.97	7.478	2 42	2 48
Dedham, . . . .	5,551,800	11.11	19.543	2 03	2 03
Dorchester, . . . .	114,556,127	14.10	3.492	1 25	1 28
East Boston, . . . .	43,396,059	2.26	5.081	1 48	1 51
Easthampton, . . . .	3,238,400	57.79	-	2 50	2 57
Fall River, . . . .	58,404,761	9.04	4 931	1 31	1 37
Fitchburg, . . . .	16,676,800	0.72	-	1 74	1 79
Frammingham, . . . .	12,721,900	5.70*	13.362	2 59	48
Gloucester, . . . .	22,569,300	17.00	3.545	1 39	1 66
Greenfield, . . . .	3,288,700	5.09*	15.508	2 22	2 19
Haverhill, . . . .	67,735,700	18.03	1.513	1 30	1 39
Holyoke, . . . .	52,298,328	8.69	-	1 37	1 45
Jamaica Plain, . . . .	53,109,589	7.56	5.931	1 60	1 70
Lawrence, . . . .	72,579,344	11.53	-	1 36	1 37
Lowell, . . . .	253,390,000	4.57	1.973	1 00	1 06
Lynn, . . . .	104,261,300	16.90	-	1 22	1 30
Malden, . . . .	47,284,500	15.74	5.452	1 61	1 70
Manufacturers (Fall River), . . . .	16,635,200	11.97	3.006	1 10	1 28

\* Decrease.

<sup>1</sup> From sales to general consumers only.

<sup>2</sup> Non-illuminating.

COMPANY.	Total Sales of Gas.	Increase over 1888-94. Per Cent.	Capital, includ- ing Bonds, per M. sold.	Average Price received per M. sold, 1894-95.	Average Price received per M. sold, 1888-94.
	Feet.				
Marblehead, . . .	3,130,476	10.36*	\$14.854	\$2 28	\$2 67
Marlborough, . . .	6,466,600	37.63	13.067	2 05	2 13
Milford, . . .	10,084,800	13.21	7.169	1 83	1 84
Nantucket, . . .	2,084,400	15.46	17.991	2 01	1 96
Natick, . . .	3,222,100	36.65	8.845	1 78	1 80
New Bedford, . . .	45,763,211	6.23	-	1 56	1 56
Newburyport, . . .	7,707,400	7.34	-	1 98	2 00
Newton, . . .	71,226,900	12.16	-	1 69	1 51
North Adams, . . .	19,253,800	18 16	-	1 58	1 59
Northampton, . . .	14,068,100	6.27	3.554	1 87	1 86
North Attleborough, . . .	11,565,500	11.38	8.212	2 00	2 00
Norwood, . . .	3,280,458	37.97	5.258	2 00	2 00
Otis Company (Ware), . . .	2,969,573	9.99	-	1 99	1 99
Pittsfield, . . .	13,428,000	1.95	4.654	1 71	1 75
Plymouth, . . .	4,431,890	5.89	9.025	1 87	1 90
Roxbury, . . .	175,603,396	2.92*	3.417	1 00	1 08
Salem, . . .	36,040,600	4.79	8.324	1 59	1 59
South Boston, . . .	72,967,864	5.55*	6.030	1 22	1 30
Spencer, . . .	6,783,900	13.63*	-	1 60	1 60
Springfield, . . .	96,742,400	6.61	5.323	1 40	1 40
Taunton, . . .	38,255,500	4.20	2.091	1 47	1 47
Waltham, . . .	19,727,900	8.80*	-	1 68	1 69
Webster, . . .	1,905,500	13.82	-	2 29	2 30
Westfield, . . .	7,964,933	7.33	-	1 97	1 96
Woburn, . . .	9,382,350	13 30	4.807	1 57	1 57
Worcester, . . .	158,541,300	11.06	3.785	1 29	1 40

*Oil-gas Companies.*

Amherst, . . .	832,762	3.44*	-	\$5 26	\$5 42
Chicopee Falls, . . .	1,158,460	22.46	-	3 13	3 36
Gardner, . . .	735,900	-	-	4 57	4 59
Ipswich, . . .	1,823,202	28.08	13.164	3 05	3 09
Leominster, . . .	1,826,490	11.43	27.375	3 82	3 80
Lexington, . . .	515,960	2.12	-	5 40	5 50
Southbridge, . . .	1,347,600	3.74*	-	2 83	2 81
Stoughton, . . .	686,600	12.57	-	4 86	4 95
Williamstown, . . .	834,530	5.64	38.465	5 38	5 31

\* Decrease.

The following tables show the capital (including bonds), the gas sold, the gas unaccounted for, and the number of consumers per mile of main; also the gas sold per consumer and per meter light. Where capital is employed for both gas and electric light, the amount per mile of main is omitted.

*Coal-gas Companies.*

COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.	Gas sold per Meter Light.
	Capital.	Gas sold.	(Gas unaccounted for.	Number of Consumers.		
		Feet.	Feet.		Feet.	Feet.
Adams, . . .	\$3,460 00	878,760	276,660	39.0	22,532	2,217
Amesbury, . . .	9,438 41	846,598	136,492	29.7	27,269	3,185
Arlington, . . .	4,220 43	373,797	124,989	30.1	12,424	2,665
Athol, . . .	-	1,044,593	65,518	56.3	18,553	2,654
Attleborough, . . .	8,557 28	1,847,700	187,093	61.4	30,117	5,720
Bay State, . . .	128,361 48	56,272,779	-	1.5	<sup>1</sup> 133,387	<sup>1</sup> 5,354
Beverly, . . .	-	945,648	113,309	68.9	13,637	2,846
Boston, . . .	19,727 64	7,494,838	263,171	215.5	34,410	3,572
Brockton, . . .	12,548 44	951,961	187,196	53.4	17,814	3,025
Brookline, . . .	-	1,962,648	154,973	75.4	23,459	3,335
Cambridge, . . .	7,819 04	1,776,083	158,615	86.0	19,951	3,800
Charlestown, . . .	-	2,135,863	284,678	115.9	16,780	3,543
Chelsea, . . .	-	742,412	229,922	44.6	16,657	3,185
Chicopee, . . .	5,454 55	1,483,156	363,244	49.1	30,036	3,061
Citizens' (Quincy), . . .	5,797 22	572,182	260,001	33.4	14,584	2,560
Citizens' (Reading, etc.), . . .	28,891 49	806,402	198,393	48.9	15,960	2,168
Clinton, . . .	-	1,083,574	243,101	45.8	23,665	1,883
Cottage City, . . .	-	1,173,930	302,795	84.3	10,383	2,293
Danvers, . . .	3,835 83	512,965	139,969	34.5	14,859	2,126
Dedham, . . .	7,159 35	366,335	110,544	25.9	14,127	2,090
Dorchester, . . .	6,262 40	1,507,099	-	73.9	16,523	3,306
East Boston, . . .	10,678 06	2,106,298	365,881	99.5	17,765	4,644
Easthampton, . . .	-	888,206	109,605	46.9	18,938	1,881
Fall River, . . .	9,561 75	1,939,069	148,129	75.2	25,425	2,578
Fitchburg, . . .	-	978,111	125,988	52.1	18,164	2,557
Framingham, . . .	25,784 92	1,929,607	149,189	39.3	49,119	4,289
Gloucester, . . .	6,661 67	1,879,366	97,568	75.9	23,557	5,029
Greenfield, . . .	10,185 74	656,820	136,549	58.5	11,224	2,645
Haverhill, . . .	3,459 45	2,286,128	226,241	115.0	19,047	3,597
Holyoke, . . .	-	2,099,828	310,212	77.6	26,936	3,392
Jamaica Plain, . . .	7,235 06	1,219,844	215,666	53.7	15,756	3,183
Lawrence, . . .	-	1,715,581	154,442	67.8	25,255	3,761
Lowell, . . .	5,477 29	2,775,782	131,573	107.9	25,130	3,928
Lynn, . . .	-	2,469,710	232,315	101.7	24,292	4,529
Malden, . . .	3,540 33	649,352	138,161	39.8	16,297	3,427
Manufacturers (Fall River), . . .	9,235 32	3,072,628	319,394	72.4	42,069	2,407

<sup>1</sup> Based on sales to private consumers.

COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.	Gas sold per Meter Light.
	Capital.	Gas sold.	Gas unaccounted for.	Number of Consumers.		
		Feet.	Feet.		Feet.	Feet.
Marblehead, . . .	\$5,647 52	380,203	155,449	27.9	12,237	2,062
Marlborough, . . .	17,321 25	1,325,558	278,655	52.9	25,064	3,165
Milford, . . .	9,060 15	1,263,759	218,005	64.8	18,804	2,884
Nantucket, . . .	20,325 20	1,129,940	314,024	93.8	12,048	3,362
Natick, . . .	5,961 10	848,438	53,650	58.8	11,194	1,847
New Bedford, . . .	—	1,430,503	124,263	79.3	15,807	3,044
Newburyport, . . .	—	765,458	118,010	52.6	14,542	2,537
Newton, . . .	—	952,028	67,736	40.3	21,163	3,347
North Adams, . . .	—	1,700,565	252,429	64.1	26,193	3,697
Northampton, . . .	4,458 31	1,254,400	281,587	56.7	22,120	3,191
North Attleborough, . . .	9,995 90	1,217,178	129,848	41.4	29,432	4,571
Norwood, . . .	2,884 13	548,480	—	12.2	36,621	2,762
Otis Company (Ware), . . .	—	237,035	38,240	19.2	12,333	1,495
Pittsfield, . . .	7,847 81	1,686,091	162,858	88.3	19,101	4,005
Plymouth, . . .	10,126 58	1,121,997	87,463	70.1	16,000	2,575
Roxbury, . . .	7,886 95	2,308,293	69,677	122.8	18,468	3,717
Salem, . . .	9,671 49	1,161,888	191,044	88.8	13,086	2,754
South Boston, . . .	13,984 68	2,319,164	101,266	114.3	18,177	3,867
Spencer, . . .	—	499,691	54,867	35.8	11,894	2,706
Springfield, . . .	9,472 31	1,779,367	116,416	92.9	19,043	3,570
Taunton, . . .	3,358 94	1,606,226	53,126	64.8	23,859	3,050
Waltham, . . .	—	855,800	151,596	51.8	15,734	2,607
Webster, . . .	—	478,889	77,105	40.7	11,762	1,985
Westfield, . . .	—	1,037,142	119,110	55.6	18,341	3,496
Woburn, . . .	6,434 58	1,338,614	150,970	69.3	19,305	3,586
Worcester, . . .	8,989 03	2,375,221	149,938	92.9	25,235	4,972

*Oil-gas Companies.*

Amherst, . . .	—	183,428	—	31.1	5,782	1,300
Chicopee Falls, . . .	—	515,817	—	65.5	12,457	2,091
Gardner, . . .	\$3,160 91	67,800	—	17.7	3,833	969
Ipswich, . . .	7,169 90	543,915	4,930	36.7	14,462	1,972
Leominster, . . .	6,796 25	248,265	35,852	31.8	7,805	1,553
Lexington, . . .	—	130,096	16,708	32.5	4,000	1,047
Southbridge, . . .	—	624,757	—	98.3	6,357	1,019
Stoughton, . . .	—	175,566	—	25.8	6,798	1,990
Williamstown, . . .	9,044 80	235,145	—	31.3	7,212	2,129



The following table shows the number of tons of coal carbonized in 1893-94 and 1894-95, the kind and quantities of enricher used by the various companies in making coal gas, and the percentage of cost of coal received from residuals:—

COMPANY.	Number of Tons of Coal carbon- ized, Year ending June 30, 1895.	Number of Tons of Coal carbon- ized, Year ending June 30, 1894.	ENRICHERS USED.	Cannel. (Tons.)	Naphtha. (Gallons.)	Oil. (Gallons.)	Percentage of Cost of Coal received from Resid- ual Products.
Adams,	531	601	Cannel,	68	-	-	36.50
Arlington,	800	725	Cannel,	65	-	-	25.72
Attleborough,	1,205	988	-	-	-	-	36.14
Beverly,	876	757	Gas oil and naphtha,	-	255	4,528	40.54
Brockton,	1,551	775	Gas oil,	-	-	90,500	28.91
Brookline,	1	3,871	-	-	-	-	-
Cambridge,	14,759	13,204	Gas oil,	-	-	84,065	62.25
Charlestown,	2,370	1,432	Naphtha and gas oil,	-	-	-	54.47
Chelsea,	3,435	3,571	Gas oil,	-	-	23,955	55.14
Chilmark (Quincy),	980	840	Naphtha,	-	300	-	24.65
Chilmark (Reading, etc.),	83	1,076	-	-	-	-	-
Clinton,	855	687	Gas oil,	-	-	5,315	28.73
Danvers,	320	280	Cannel and gas oil,	18	-	170	21.69
Dedham,	730	687	Gas oil,	-	-	2,798	34.08
East Boston,	4,760	4,655	Gas oil,	-	-	21,683	58.45
Easthampton,	210	236	Lima oil and cannel,	25	-	2,400	32.52
Fitchburg,	1,702	1,644	Cannel and oil,	982	-	3,241	58.15
Gloucester,	2,092	1,913	Cannel and gas oil,	45	-	11,073	55.77
Greenfield,	357	335	Cannel and gas oil,	83	-	195	26.45
Holyoke,	5,307	4,901	Crude oil,	-	-	19,685	44.00

Framingham,	Loomis,	Cumberland,	418, $\frac{45}{100}$ tons,	-	-	9 14,463,000
Haverhill,	Wilkinson,	Anthracite, <sup>11</sup>	903, $\frac{70}{100}$ tons,	Naphtha,	382,148	75,105,000
Lawrence,	Improved Lowe,	Anthracite, <sup>1</sup> Coke,	176 $\frac{448}{100}$ tons, 19,246 bushels,	Naphtha,	113,193	25,048,658
Lowell,	Improved Lowe,	Anthracite, <sup>12</sup>	2,165, $\frac{47}{100}$ tons,	Naphtha,	651,882	123,121,000
Lynn,	Improved Lowe,	Anthracite, Coke,	460 tons, 18,540 bushels,	Naphtha,	219,821	43,450,400
New Bedford,	Improved Lowe,	Anthracite,	447 $\frac{346}{100}$ tons,	Naphtha,	76,729	19,454,800
Pittsfield,	Improved Lowe,	Anthracite,	448 tons,	Naphtha,	79,728	14,188,000
Spencer,	Evans,	Anthracite, <sup>13</sup>	131 $\frac{349}{100}$ tons,	Naphtha,	71,802	7,893,900
Waltham,	Kendall,	Naphtha,	-	Naphtha,	134,370	13,400,100
Worcester,	Lowe,	Coke and coal,	381 tons, <sup>14</sup>	Naphtha,	342,546	94,835,000

<sup>1</sup> Steam from electric light department.

<sup>2</sup> 441.1 tons anthracite, 3,411.4 tons screenings, 260.6 tons shavings, and 292,683 gallons tar for making steam.

<sup>3</sup> 3,291 tons and 544 pounds screenings, 3.97 tons coke, and 1,397 tons and 677 pounds anthracite for making steam.

<sup>4</sup> 3,649  $\frac{3}{100}$  tons bituminous coal and 323  $\frac{30}{100}$  tons anthracite breeze for making steam. <sup>5</sup> Also 474,241 gallons fuel oil under carburetting retorts.

<sup>6</sup> 168 chaldrons coke and 936 tons coal used in making steam. <sup>7</sup> 44 tons soft coal and screenings for making steam.

<sup>8</sup> 66 tons soft coal used in making steam. <sup>9</sup> Non-illuminating gas.

<sup>10</sup> 184,340 tons slack, 244  $\frac{118}{100}$  tons screenings, and 30  $\frac{158}{100}$  tons pea coal for making steam.

<sup>11</sup> 805 tons and 2,067 pounds of gas coal; 38 tons and 1,946 pounds anthracite, and 38 tons and 1,293 pounds Cumberland coal for making steam; 468 tons and 1,094 pounds of anthracite, and 1,538 bushels coke under carburetting retorts. <sup>12</sup> 18  $\frac{448}{100}$  fine coke and 135  $\frac{150}{100}$  tons screenings, and 6  $\frac{410}{100}$  tons hard coal used for steam.

<sup>13</sup> 230 tons and 940 pounds bituminous coal for generating steam. <sup>14</sup> Also 146,066 bushels coke.

*Oil-gas Companies.*

COMPANY.	Materials used.	Quantity used. (Gall'ns.)	Fuel used.	Quantity used.
Amherst, . . . .	Naphtha, .	12,375	{ Coke, . . .	2,726 bu.
Chicopee Falls, . . .	Naphtha, .	30,929	{ Wood, . . .	3 cords.
Gardner, . . . .	Naphtha, .	23,079	Anthracite, .	108 $\frac{448}{115}$ tons.
Ipswich, . . . .	Petroleum, .	15,069	Anthracite, .	114 tons.
Leominster, . . . .	Petroleum, .	21,886	Cumberland coal, .	123 $\frac{848}{115}$ tons.
Lexington, . . . .	Gas oil, .	7,208	{ Anthracite, .	47 tons.
Southbridge, . . . .	Gas oil, .	14,348	{ Franklin, .	
Stoughton, . . . .	Naphtha, .	14,240	Anthracite, .	57 tons.
Williamstown, . . . .	Naphtha, .	14,278	Bituminous, .	42 tons.
			Wood, . . .	73 $\frac{1}{2}$ cords.

<sup>1</sup> Including that used for fuel.

## STREET MAINS.

With two exceptions the returns of the various companies give their street mains in detail. During the year fifty-three companies laid about ninety-eight miles of mains, varying in the several cases from fifty feet to about forty-two miles.

The following table shows the lengths and sizes of the mains, as returned by the companies :—

COMPANY.	DIAMETER IN INCHES.																Total Length in Feet.	LENGTH IN MILES AND FEET.		Increase during Year.	
	1	1 1/4	1 1/2	2	2 1/2	3	4	6	8	10	12	14	16	20	24	30		36	Miles.		Feet.
Adams, . . . . .	-	-	-	5,280	-	10,500	2,640	7,920	-	-	-	-	-	-	-	-	-	-	5	26,400	
Amesbury, . . . . .	-	-	-	4,500	-	14,160	11,315	3,000	200	100	-	-	-	-	-	-	-	-	6	23,565	
Amherst, . . . . .	923	935	2,477	10,632	-	9,081	-	-	-	-	-	-	-	-	-	-	-	-	4	2,848	
Arlington, . . . . .	1,734	348	5,762	2,379	-	50,600	3,105	14,605	-	-	-	-	-	-	-	-	-	-	16	87,373	
Attol, . . . . .	2,500	1,000	300	1,200	-	8,050	1,500	5,500	-	-	-	-	-	-	-	-	-	-	3	18,850	
Attleborough, . . . . .	250	1,257	226	1,261	200	11,392	4,685	9,859	713	-	-	-	-	-	-	-	-	-	3	3,010	
Bay State, . . . . .	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	5,463	
Beverly, . . . . .	-	-	-	11,996	-	15,940	13,373	26,549	-	6,553	7,550	-	-	-	-	-	-	-	15	3,070	
Boston, . . . . .	-	-	-	4,777	-	14,072	13,505	260,487	550	22,910	23,599	69,561	-	-	-	-	-	-	8	2,383	
Brookton, . . . . .	5,234	6,051	1,169	3,676	-	48,785	33,357	16,352	2,400	100	-	-	-	-	-	-	-	-	4	4,523	
Brookline, . . . . .	10,539	13,037	27,813	30,176	131	125,064	394,830	381,247	143,560	10,500	99,525	924	13,602	19,138	24,804	3,078	484	-	135	4,484	
Cambridge, . . . . .	-	-	-	2,637	-	291,853	49,008	66,016	19,445	-	32,000	-	-	-	-	-	-	-	22	1,184	
Charlestown, . . . . .	-	-	-	12,620	-	139,019	39,479	17,333	5,873	5,803	301	-	-	-	-	-	-	-	258	4,842	
Chelsea, . . . . .	945	-	400	6,320	-	68,961	45,575	30,959	43,810	1,000	-	-	-	-	-	-	-	-	89	2,770	
Chilcopee, . . . . .	-	-	-	3,960	-	18,480	2,640	3,960	-	-	-	-	-	-	-	-	-	-	42	4,239	
Chilcopee Falls, . . . . .	-	-	-	800	-	3,600	1,500	-	-	-	-	-	-	-	-	-	-	-	37	2,590	
Citizens' . . . . .	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	2,640	
Citizens' (Quincy), . . . . .	608	4,116	2,325	11,491	-	23,175	15,000	5,075	-	-	-	-	-	-	-	-	-	-	1	2,220	
Citizens' (Read- ing, etc.), . . . . .	-	-	-	1,900	-	4,800	8,400	3,400	8,400	-	-	-	-	-	-	-	-	-	11	4,310	
Clinton, . . . . .	1,890	1,490	1,600	5,860	-	13,500	5,080	580	1,640	-	820	-	-	-	-	-	-	-	5	700	
Cottage City, . . . . .	-	-	-	-	-	2,532	6,584	2,002	975	-	-	-	-	-	-	-	-	-	2	1,533	
Danvers, . . . . .	136	685	683	6,980	-	12,521	5,053	1,459	-	-	-	-	-	-	-	-	-	-	5	1,127	
Dedham, . . . . .	-	-	-	3,600	9,388	33,607	14,742	18,681	-	-	-	-	-	-	-	-	-	-	15	818	
Dorchester, . . . . .	-	2,430	4,611	3,501	523	148,480	140,410	70,686	7,800	12,508	9,927	-	-	98	365	-	-	-	80	1,986	
East Boston, . . . . .	-	-	-	2,043	-	47,073	40,235	4,403	9,180	950	4,900	-	-	-	-	-	-	-	76	56	
Easthampton, . . . . .	600	-	-	8,490	-	2,500	7,160	500	-	-	-	-	-	-	-	-	-	-	20	3,184	
																		3	3,410	-	

1 Decrease during the year owing to remeasurements.

2 Includes 26,074 feet eighteen-inch main.

3 Sold to the town of Wakefield.

4 Decrease during the year.

COMPANY.	DIAMETER IN INCHES.																		Total Length in Feet.	LENGTH IN MILES AND FEET.		Increase during Year.
	1	1 1/4	1 1/2	2	2 1/2	3	4	6	8	10	12	14	16	20	24	30	36	Miles.		Feet.		
Fall River, . . . . .	1,578	17,606	4,788	3,301	-	31,880	17,524	56,270	22,385	1,500	-	-	-	2,200	-	-	-	80	632	159,032	35,737	
Fitchburg, . . . . .	-	-	-	4,000	-	48,016	18,200	5,400	12,400	2,000	-	-	-	-	-	-	-	17	256	90,016	2,500	
Framingham, . . . . .	-	56	429	917	448	-	17,573	10,922	2,548	1,920	-	-	-	-	-	-	-	6	8,183	34,813	1,387	
Gardner, . . . . .	700	-	-	25,151	-	14,268	8,810	8,380	-	420	-	-	-	-	-	-	-	10	4,509	57,309	1,070	
Gloucester, . . . . .	-	-	950	1,000	600	19,961	18,062	17,312	4,472	200	-	-	-	-	-	-	-	12	47	63,407	4,448	
Greenfield, . . . . .	-	-	1,305	6,230	-	13,421	2,640	2,640	200	-	-	-	-	-	-	-	-	5	36	26,436	-	
Haverhill, . . . . .	-	-	-	7,501	-	79,307	17,359	34,684	-	10,150	1,634	-	-	3,247	1,902	-	-	29	3,320	115,640	15,875	
Holyoke, . . . . .	-	2,969	1,248	7,237	1,867	62,232	16,510	27,341	5,150	-	6,575	-	-	375	-	-	-	24	4,784	131,604	6,615	
Ipswich, . . . . .	1,680	-	1,600	9,891	500	-	2,102	1,925	-	-	-	-	-	-	-	-	-	3	1,868	17,068	768	
Jamaica Plain, . . . . .	-	-	-	7,600	-	73,629	96,290	30,231	19,240	-	2,860	-	-	-	-	-	-	48	2,840	229,880	23,230	
Lawrence, . . . . .	-	-	-	-	-	124,787	38,664	28,866	8,112	11,760	9,163	-	1,562	432	-	-	-	42	1,616	223,376	9,287	
Leominster, . . . . .	-	-	-	2,640	1,320	26,065	5,280	2,640	-	-	-	-	-	-	-	-	-	7	1,865	38,845	125	
Lexington, . . . . .	800	1,250	3,577	12,210	1,114	81,576	1,500	500	-	-	-	-	-	-	-	-	-	3	5,111	70,943	750	
Lowell, . . . . .	2,397	-	876	185,199	1,781	85,501	77,686	77,686	9,695	18,155	7,103	1,000	348	1,575	3,471	-	-	91	1,509	481,989	18,623	
Lynn, . . . . .	-	510	2,615	4,888	-	30,038	78,860	81,938	6,608	8,762	4,000	-	3,325	835	-	-	-	42	1,139	221,899	16,278	
Malden, . . . . .	3,452	819	2,710	780	-	179,140	126,370	52,496	4,707	2,304	11,676	-	-	-	-	-	-	72	4,321	938,481	18,779	
Manufacturers (Fall River), . . . . .	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	1,320	22,790	2,186	
Marblehead, . . . . .	1,423	230	2,378	10,087	-	10,979	2,330	16,047	-	-	-	-	-	-	-	-	-	8	1,234	42,474	310	
Marlborough, . . . . .	400	-	1,634	1,787	-	6,387	6,360	5,640	3,100	-	250	-	-	-	-	-	-	4	4,638	23,758	4,178	
Milford, . . . . .	1,200	200	1,575	3,700	-	9,460	9,800	13,000	3,200	-	-	-	-	-	-	-	-	7	5,175	42,133	-	
Nantucket, . . . . .	-	-	1,320	5,280	-	2,640	-	500	-	-	-	-	-	-	-	-	-	1	4,460	9,740	-	
Natick, . . . . .	960	244	472	16,580	-	3,558	3,050	1,400	-	-	-	-	-	-	-	-	-	4	4,124	23,244	547	
New Bedford, . . . . .	1,755	165	795	4,293	-	100,254	30,328	21,422	6,897	-	8,005	-	-	-	-	-	-	31	6,234	163,914	5,953	
Newburyport, . . . . .	100	-	5,808	5,280	-	23,496	6,280	7,920	1,320	3,960	-	-	-	-	-	-	-	10	864	83,164	100	
Newport, . . . . .	-	-	16,050	-	-	159,769	147,093	29,698	4,855	33,827	3,750	-	-	-	-	-	-	74	4,310	895,680	7,498	
North Adams, . . . . .	-	-	-	14,820	-	17,920	18,610	6,910	1,020	1,800	-	-	-	-	-	-	-	11	1,700	69,780	3,400	

Northampton, . .	1,972	1,425	432	5,032	-	21,047	22,710	3,166	1,420	60	-	-	-	-	-	-	-	59,214	11	1,134	997
North Attleborough, . .	284	37	271	8,710	-	6,510	25,750	6,108	2,500	-	-	-	-	-	-	-	-	60,170	9	2,050	295
Norwood, . .	257	510	-	-	-	-	21,875	8,239	-	-	-	-	-	-	-	-	-	31,581	5	5,181	9,304
Otis Company (Ware), . .	260	690	2,570	9,753	-	-	4,465	3,062	928	-	-	-	-	-	-	-	-	466,149	12	2,789	964
Pittsfield, . .	2,000	-	565	2,035	-	20,400	5,800	4,750	-	500	-	-	-	-	-	-	-	42,050	7	1,000	-
Plymouth, . .	-	-	-	3,125	-	10,400	5,325	2,000	-	-	-	-	-	-	-	-	-	20,850	3	5,010	-
Roxbury, . .	-	-	-	176	-	239,443	57,062	62,677	3,745	1,339	27,767	-	1,583	5,869	956	-	-	401,076	70	306	3,541
Salem, . .	-	-	843	18,170	-	42,248	57,987	26,525	3,794	5,214	5,738	-	3,200	-	-	-	-	163,779	51	59	3,307
South Boston, . .	-	-	809	287	-	100,814	11,069	33,257	6,824	5,035	3,005	-	-	4,326	-	-	-	166,125	31	2,445	783
Southbridge, . .	459	27	677	807	-	8,095	-	1,325	-	-	-	-	-	-	-	-	-	11,390	2	830	-
Spencer, . .	16,029	2,583	3,564	25,570	-	16,185	-	5,015	-	-	-	-	-	-	-	-	-	68,946	13	305	-
Springsfield, . .	53	202	2,805	8,765	-	110,297	96,852	43,838	4,096	5,507	9,402	-	5,250	-	-	-	-	287,960	54	1,940	23,500
Stoughton, . .	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,650	3	4,810	50
Taunton, . .	-	-	-	472	-	55,003	24,564	36,185	7,332	600	600	-	-	-	-	-	-	125,756	23	4,316	2,145
Waltham, . .	273	1,344	1,108	4,271	-	70,438	21,106	20,214	1,500	1,400	-	-	-	-	-	-	-	121,714	23	274	3,082
Webster, . .	440	1,250	-	-	-	10,000	-	8,730	-	-	-	-	-	-	-	-	-	21,010	3	5,170	240
Westfield, . .	-	207	-	8,842	-	20,823	6,020	2,573	2,073	-	-	-	-	-	-	-	-	40,540	7	3,580	4,794
Williamstown, . .	735	1,124	1,509	8,246	-	1,926	4,996	323	-	-	-	-	-	-	-	-	-	15,739	3	2,890	1,270
Woburn, . .	950	200	500	8,934	-	16,813	5,854	323	3,430	-	-	-	-	-	-	-	-	37,006	7	48	505
Worcester, . .	11,301	4,532	8,536	21,432	-	118,416	69,674	68,476	11,890	14,602	4,033	2,850	4,805	9,208	-	-	-	693,429	66	3,949	13,249

<sup>1</sup> Including 756 feet nine-inch main.

<sup>2</sup> Includes 44,421 feet of three-quarter-inch main.

<sup>3</sup> Includes 5,326 feet eighteen-inch main.

<sup>4</sup> Includes 189 feet of eighteen-inch main.

<sup>5</sup> Includes 27 feet three-fourth-inch main.

<sup>6</sup> Includes 3,163 feet of eighteen-inch main.



[illegible]

• Decrease:

**Including thirty four-light meters.**

**Sold to town of Wakefield.**



COMPANY.	NUMBER AND SIZE OF METERS.																				Total Number in use June 30, 1893.	Increase during the Year.																					
	2		3		5		10		20		30		40		45		50		60				80		100		120		150		180		200		250		300		400		500		
	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.			L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	L't.	
Otis Company (Ware),	7	157	48	16	4	-	-	-	-	-	-	-	-	-	-	1	-	2	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	240	13	
Pittsfield,	-	576	69	34	15	1	-	-	15	7	1	-	-	-	-	2	2	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	703	37	
Plymouth,	74	171	10	6	7	-	-	-	7	-	-	-	4	-	-	-	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	377	16	
Roxbury,	18	5,449	2,860	807	116	36	-	-	116	-	36	-	-	-	2	32	-	-	10	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,346	683	
Salem,	6	2,123	417	107	53	23	-	-	53	-	23	-	-	-	-	12	2	2	6	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,754	103	
South Boston,	67	2,929	395	91	41	31	-	-	41	-	31	-	-	-	-	27	2	1	1	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,697	656	
Southbridge,	22	108	51	18	6	-	-	-	6	-	-	-	1	2	1	1	1	1	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	312	-	
Spencer,	-	420	43	9	5	2	-	-	5	-	2	-	-	-	-	-	1	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	486	314		
Springfield,	1	3,997	655	162	93	2	-	-	93	-	2	-	-	-	-	60	-	4	1	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,049	344	
Stoughton,	20	70	5	5	1	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	101	7		
Taunton,	16	977	303	116	44	38	-	-	44	-	38	-	-	-	2	18	4	8	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,544	56	
Waltham,	91	918	90	47	18	9	-	-	18	-	9	-	-	-	-	6	2	-	-	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,198	54	
Webster,	6	131	15	8	-	-	-	-	-	-	-	-	-	-	-	-	2	3	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	162	13	
Westfield,	6	326	63	10	10	2	-	-	10	-	2	-	-	-	-	3	2	3	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	427	26	
Williamstown,	-	102	6	2	1	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	111	24	
Woburn,	53	315	65	19	12	6	-	-	12	-	6	-	-	-	-	6	4	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	486	33	
Worcester,	350	4,917	436	236	107	33	-	-	107	-	33	-	-	-	2	64	3	12	22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,220	479

• Decrease.

## HIGH-POWER GAS LAMPS.

The following table shows the number of Lungren or other high-power gas lamps reported as in use June 30, 1895 :—

Amesbury (Welsbach), . . . . .	130	Holyoke, . . . . .	2,300
Attleborough, . . . . .	4	Lawrence, . . . . .	96
Beverly, . . . . .	9	Lowell, . . . . .	4
Brockton, . . . . .	26	Marlborough, . . . . .	20
Cambridge, . . . . .	100	Milford, . . . . .	85
Citizens' (Reading, etc.) (Welsbach), 700		Natick, . . . . .	7
Clinton, . . . . .	10	New Bedford, . . . . .	8
Cottage City (Welsbach), . . . . .	2,460	Newton, . . . . .	68
Dedham, . . . . .	5	North Adams, . . . . .	20
East Boston, . . . . .	100	North Attleborough, . . . . .	27
Easthampton, . . . . .	37	Otis Company (Ware), . . . . .	4
Fall River, . . . . .	2,835	Pittsfield, . . . . .	16
Fitchburg, . . . . .	7	Plymouth, . . . . .	550
Framingham, . . . . .	1,827	Spencer, . . . . .	4
Gloucester, . . . . .	793	Taunton, . . . . .	16
Greenfield, . . . . .	22	Waltham, . . . . .	10
Haverhill, . . . . .	114	Westfield, . . . . .	25

## GAS STOVES.

The companies reporting gas stoves in use on June 30, 1895, are as follows :—

Adams, . . . . .	4	Holyoke, . . . . .	500
Amesbury, . . . . .	19	Lawrence, . . . . .	1,336
Amherst, . . . . .	1	Lowell, . . . . .	1,877
Arlington, . . . . .	8	Lynn, . . . . .	800
Athol, . . . . .	50	Malden, . . . . .	11
Attleborough, . . . . .	49	Marblehead, . . . . .	7
Beverly, . . . . .	135	Marlborough, . . . . .	20
Boston, . . . . .	5,358	Milford, . . . . .	39
Brockton, . . . . .	200	Nantucket, . . . . .	38
Brookline, . . . . .	10,385	Natick, . . . . .	100
Chelsea, . . . . .	100	New Bedford, . . . . .	1,263
Chicopee, . . . . .	36	Newton, . . . . .	306
Citizens (Quincy), . . . . .	83	North Adams, . . . . .	175
Citizens (Reading, etc.), . . . . .	17	North Attleborough, . . . . .	91
Clinton, . . . . .	36	Otis Company (Ware), . . . . .	131
Cottage City, . . . . .	81	Pittsfield, . . . . .	50
Danvers, . . . . .	70	Plymouth, . . . . .	143
Dedham, . . . . .	163	Roxbury, . . . . .	4,455
Dorchester, . . . . .	2,590	Salem, . . . . .	500
Easthampton, . . . . .	15	South Boston, . . . . .	1,123
Fall River, . . . . .	1,481	Spencer, . . . . .	242
Fitchburg, . . . . .	147	Springfield, . . . . .	3,777
Framingham, . . . . .	434	Taunton, . . . . .	233
Gardner, . . . . .	57	Waltham, . . . . .	295
Gloucester, . . . . .	306	Webster, . . . . .	1
Greenfield, . . . . .	85	Westfield, . . . . .	142
Haverhill, . . . . .	292	Worcester, . . . . .	2,735

The following table shows the number of lamps supplied June 30, 1895, the net increase or decrease during the year, the average price per thousand feet received from gas used in street lamps, and the cost per thousand feet of the care of the lamps where this is done by the companies :—

PUBLIC LAMPS — *Coal-gas.*

COMPANY.	Number of Lamps supplied.	INCREASE OR DECREASE DURING THE YEAR.		Average Price received per M. including Expenses.	Expense of Lighting and Care of Lamps per M.
		Increase.	Decrease.		
Amesbury, . . . . .	19	—	—	\$2 00	—
Beverly, . . . . .	6	3	—	2 02	—
Boston, . . . . .	639	—	305	0 90	—
Brookline, . . . . .	3,517	108	—	0 88	\$0 04
Cambridge, . . . . .	300	—	—	1 20	—
Charlestown, . . . . .	516	—	54	1 25	—
Chicopee, . . . . .	3	—	—	1 75	—
Citizens' (Quincy), . . . . .	72	2	—	1 39	0 18
Citizens' (Reading, etc.), . . . . .	25	3	—	1 92	—
Cottage City, . . . . .	25	2	—	1 00	—
Dorchester, . . . . .	1,428	—	40	1 15	—
East Boston, . . . . .	439	5	—	1 35	—
Fall River, . . . . .	95	5	—	1 49	—
Fitchburg, . . . . .	22	1	—	0 78	—
Gloucester, . . . . .	100	—	—	1 25	—
Haverhill, . . . . .	185	5	—	1 25	—
Holyoke, . . . . .	33	—	6	1 30	—
Jamaica Plain, . . . . .	999	58	—	1 50	—
Lawrence, . . . . .	7	7	—	1 33	—
Lowell, . . . . .	873	80	—	1 00	—
Manufacturers (Fall River), . . . . .	12	—	—	1 00	—
Marblehead, . . . . .	—	—	84	3 05	0 80
Marlborough, . . . . .	3	—	—	0 56	—
Millford, . . . . .	—	—	29	1 43	0 39
Natick, . . . . .	6	—	—	1 50	0 08
New Bedford, . . . . .	446	15	—	1 71	0 40
Newton, . . . . .	880	32	—	1 71	0 73
North Adams, . . . . .	14	—	—	1 28	0 70
Norwood, . . . . .	89	42	—	2 00	1 03
Otis Company (Ware), . . . . .	2	—	—	2 00	—
Roxbury, . . . . .	160	—	369	1 00	—
South Boston, . . . . .	455	—	80	1 14	—
Springfield, . . . . .	34	—	10	1 25	—
Taunton, . . . . .	136	1	—	1 50	—
Waltham, . . . . .	133	—	10	3 12	1 74
Westfield, . . . . .	16	—	—	2 25	—
Worcester, . . . . .	256	9	—	1 30	—

*Oil Gas.*

COMPANY.	Number of Lamps supplied.	INCREASE OR DECREASE DURING THE YEAR.		Average Price received per M, including Expenses.	Expense of Lighting and Care of Lamps per M.
		Increase.	Decrease.		
Amherst, . . .	10	2	—	\$5 00	—
Chicopee Falls, . . .	9	—	—	1 —	—
Ipswich, . . .	14	2	—	3 50	—
Williamstown, . . .	10	—	5	6 00	\$1 25
	45				

<sup>1</sup> \$150 per year for the nine lamps.

**PURITY OF GAS.**

The law provides that when the gas of any company is found on three consecutive inspections to give less light than sixteen standard English candles, or to contain more than twenty grains of sulphur or ten grains of ammonia per hundred cubic feet of gas, or any sulphuretted hydrogen, a fine of one hundred dollars shall be paid by such company to the city or town supplied by it.

The following table shows the amount of impurities found on the dates stated, and the whole number of inspections during the year, of the gas of the several companies named, as reported to this Board by the State Inspector of Gas : —

Kind of Impurities.	COMPANY.	Amount of Impurities.	Date when found.	Total Number of Inspections during the Year.
Deficient candle-power.	Cambridge, . . . . .	15.5	Feb. 19,	26
	Clinton, . . . . .	15.6	Mar. 22,	3
	Holyoke, . . . . .	14.4	July 19,	10
Ammonia, grains per 100 cu. ft.	Attleborough, . . . . .	10.4	Apr. 16,	3
	East Boston, . . . . .	10.5	Apr. 9,	9
	Greenfield, . . . . .	18.5	Mar. 7,	3
	Holyoke, . . . . .	10.6	May 2,	10
	Jamaica Plain, . . . . .	12.8	Dec. 6,	10
	North Attleborough, . . . . .	41.7	May 10,	4
	Springfield, . . . . .	14.3	Aug. 15,	17
	Springfield, . . . . .	10.7	Sept. 13,	—
	Taunton, . . . . .	16.9	Jan. 24,	8
	Taunton, . . . . .	19.2	Sept. 25,	—
	Taunton, . . . . .	29.5	Dec. 24,	—
	Ware, . . . . .	15.8	Apr. 11,	2
Sulphur, grains per 100 cu ft.	Holyoke, . . . . .	21.8	Jan. 18,	10
	Jamaica Plain, . . . . .	20.3	Jan. 16,	10
Sulphuretted Hydrogen.	Amesbury, . . . . .	Trace.	Feb. 1,	3
	Amesbury, . . . . .	"	May 3,	—
	Amesbury, . . . . .	"	Oct. 24,	—
	Amherst, . . . . .	"	Oct. 30,	2
	Arlington, . . . . .	"	Nov. 23,	3
	Athol, . . . . .	"	Dec. 17,	3
	Attleborough, . . . . .	"	Apr. 16,	3
	Chicopee Falls, . . . . .	"	Mar. 27,	2
	Chicopee Falls, . . . . .	"	Oct. 31,	—
	Gardner, . . . . .	"	Apr. 10,	2
	Gardner, . . . . .	"	Dec. 17,	—
	North Adams, . . . . .	"	Mar. 14,	5
	North Adams, . . . . .	"	Dec. 18,	—
	Southbridge, . . . . .	"	Apr. 4,	2
	Ware, . . . . .	"	Apr. 11,	2
	Williamstown, . . . . .	"	Oct. 16,	2

Of the quantities of ammonia cited above, the two at Springfield were consecutive; as was also the case with the three instances of sulphuretted hydrogen at Amesbury and the two in Chicopee Falls and Gardner.

A study of the inspections of the coal-gas companies made during the five years from 1891 to 1895, inclusive, shows the following facts : —

	1891.	1892.	1893.	1894.	1895.
Number of inspections made, . . . . .	483	486	515	535	544
Number of companies subject to inspection, . . . . .	58	70	68	69	69
Number of companies showing deficiency, in candle-power, . . . . .	1	1	4	3	3
Highest candle-power, not including nine oil-gas companies, . . . . .	27.3	28.2	27.7	29.0	29.6
Lowest candle-power, not including nine oil-gas companies, . . . . .	14.0	15.7	15.3	15.6	14.4
Average candle-power, not including nine oil-gas companies, . . . . .	18.13	19.25	19.80	19.29	19.34
Number of companies showing sulphuretted hydrogen, . . . . .	5	8	6	6	11
Number of companies showing excess of sul- phur, . . . . .	1	2	1	5	2
Number of companies showing excess of am- monia, . . . . .	16	12	8	9	9
Largest amount of sulphur, . . . . .	22.5	32.9	21.4	23.5	21.8
Smallest amount of sulphur, . . . . .	0.9	1.0	0.7	1.6	1.7
Average amount of sulphur, . . . . .	9.53	9.46	8.32	9.45	9.27
Largest amount of ammonia, . . . . .	54.9	40.4	35.7	31.3	41.7
Smallest amount of ammonia, . . . . .	1—	1—	1—	1—	1—
Average amount of ammonia, . . . . .	3.42	2.5	2.24	2.7	2.58

The inspections of the oil-gas companies showed : —

	1891.	1892.	1893.	1894.	1895.
Highest candle-power, . . . . .	53.6	60.4	59.6	47.2	44.6
Lowest candle-power, . . . . .	20.2	21.6	22.5	20.8	27.8
Average candle-power, . . . . .	33.62	33.50	32.34	31.47	33.91

## ELECTRIC LIGHT.

The following table gives the names of the electric lighting companies in active operation on June 30, 1895, together with the localities supplied and the amount of capital stock:—

CORPORATE NAME.	LOCALITIES SUPPLIED.	CAPITAL.
Adams Electric Light and Power Co., .	Adams, . . . . .	\$8,500
Amesbury Electric Light, Heat and Power Co., .	Amesbury, . . . . .	50,300
Amherst Gas Co., . . . . .	Amherst, . . . . .	—
Andover Electric Co., . . . . .	Andover, . . . . .	30,000
Athol Gas and Electric Co., . . . . .	Athol, . . . . .	—
Attleborough Steam and Electric Co., .	Attleboro, Wrentham, . .	65,000
Beverly Gas and Electric Co., . . . .	Beverly, . . . . .	—
Blue Hill Electric Co., . . . . .	Canton, . . . . .	30,000
Boston Electric Light Co., . . . . .	Boston, . . . . .	1,700,000
Bridgewater Electric Co., . . . . .	Bridgewater, . . . . .	15,000
Brookline Gas Light Co., . . . . .	Brookline, Boston (Brighton), . . . . .	—
Cambridge Electric Light Co., . . . .	Cambridge, . . . . .	200,000
Central Massachusetts Electric Co., .	Palmer, Monson, Warren, .	150,000
Charlestown Gas and Electric Co., . .	Charlestown, . . . . .	—
Chelsea Gas Light Co., . . . . .	Chelsea, . . . . .	—
Chicopee Electric Light Co., . . . . .	Chicopee, . . . . .	10,000
Clinton Gas Light Co., . . . . .	Clinton, . . . . .	—
Cohasset Electric Co., . . . . .	Cohasset, Scituate, . . .	30,000
Cottage City Gas and Electric Light Co.,	Cottage City, . . . . .	—
Dedham Electric Co., . . . . .	Dedham, . . . . .	60,000
Easthampton Gas Co., . . . . .	Easthampton, . . . . .	—
Edison Electric Illuminating Co. of Boston,	Boston, . . . . .	2,967,300
Edison Electric Illuminating Co. of Brockton,	Brockton, . . . . .	100,000
Edison Electric Illuminating Co. of Fall River,	Fall River, . . . . .	150,000
Electric Light and Power Co. of Abington and Rockland,	Abington, Rockland, . .	71,700
Elliot Falls Electric Light Co., . . . .	Fall River, . . . . .	92,300
Fall River Electric Light Co., . . . .	Fitchburg, . . . . .	200,000
Fitchburg Gas Co., . . . . .	Frammingham, Ashland, .	—
Frammingham Electric Co., . . . . .	Turner's Falls, . . . . .	80,000
Franklin Electric Light Co., . . . . .	Gardner, . . . . .	10,000
Gardner Electric Light Co., . . . . .	Gloucester, Rockport, . .	30,000
Gloucester Electric Co., . . . . .	Grafton, Sutton, . . . .	50,000
Grafton Electric Co., . . . . .	Great Barrington, . . . .	10,000
Great Barrington Electric Light Co., .	Greenfield, Deerfield, . .	23,800
Greenfield Electric Light and Power Co.,	Haverhill, Bradford, . . .	30,000
Haverhill Electric Co., . . . . .	Hudson, . . . . .	127,500
Hudson Electric Light Co., . . . . .	Hyde Park, . . . . .	* 15,000
Hyde Park Electric Light Co., . . . .	Lawrence, North Andover, Methuen, . . . . .	100,000
Lawrence Gas Co., . . . . .	Lee, Lenox, . . . . .	—
Lee Electric Co., . . . . .	Leominster, . . . . .	20,000
Leominster Electric Light and Power Co.,	Lexington, . . . . .	60,000
Lexington Gas Light Co., . . . . .	Lowell, Tewksbury, Chelmsford, . . . . .	—
Lowell Electric Light Corporation, . .	Lynn, Swampscott, Nahant, .	300,000
Lynn Gas and Electric Co., . . . . .	Saugus, . . . . .	—
Malden Electric Co., . . . . .	Malden, Melrose, Medford, Everett, . . . . .	155,200

\* Sold only to towns of Wellesley and Needham.

\* Par value, \$25 per share.

CORPORATE NAME.	LOCALITIES SUPPLIED.	CAPITAL.
Marlborough Electric Co., . . . .	Marlborough, . . . .	\$30,000
Milford Electric Light and Power Co., .	Milford, Hopedale, . . . .	40,000
Millbury Electric Co., . . . .	Millbury, . . . .	17,000
Milton Light and Power Co., . . . .	Milton, . . . .	30,000
Nantucket Electric Co., . . . .	Nantucket, . . . .	25,000
Natick Electric Co., . . . .	Natick, Wayland, . . . .	40,000
New Bedford Gas and Edison Light Co.,	New Bedford, Fairhaven, . .	-
Newburyport Gas and Electric Co., .	Newburyport, . . . .	-
Newton and Watertown Gas Light Co., .	Newton, Watertown, . . . .	-
North Adams Gas Light Co., . . . .	North Adams, . . . .	-
Northampton Electric Lighting Co., .	Northampton, . . . .	58,700
Orange Electric Light Co., . . . .	Orange, . . . .	45,000
Pittsfield Electric Co., . . . .	Pittsfield, . . . .	100,000
Plymouth Electric Light Co., . . . .	Plymouth, Kingston, . . . .	90,000
Quincy Electric Light and Power Co., .	Quincy, . . . .	89,700
Rawson Light and Power Co., . . . .	Leicester, . . . .	25,000
Salem Electric Lighting Co., . . . .	Salem, Peabody, . . . .	175,000
Somerville Electric Light Co., . . . .	Somerville, Arlington, Bel- mont, . . . .	200,000
Southbridge Gas and Electric Co., . .	Southbridge, . . . .	-
South Hadley Falls Electric Light Co., .	South Hadley, Chicopee, in part, . . . .	7,000
Spencer Gas Co., . . . .	Spencer, . . . .	-
Stoughton Gas and Electric Co., . . .	Stoughton, . . . .	-
Suburban Gas and Electric Co., . . .	Revere, Winthrop, . . . .	60,000
Suburban Light and Power Co., . . .	Boston, . . . .	174,400
Taunton Electric Lighting Co., . . .	Taunton, . . . .	50,000
Union Electric Light Co., . . . .	Franklin, . . . .	20,000
United Electric Light Co., . . . .	Springfield, West Springfield, .	500,000
Uxbridge and Northbridge Electric Co.,	Uxbridge, Northbridge, . .	39,200
Waltham Gas Light Co., . . . .	Waltham, . . . .	-
Ware Electric Co., . . . .	Ware, . . . .	27,800
Webster Electric Co., . . . .	Webster, Dudley, . . . .	-
Westboro' Electric Light and Power Co.,	Westborough, . . . .	25,000
Westfield Gas Light Co., . . . .	Westfield, . . . .	-
Weymouth Light and Power Co., . . .	Weymouth, . . . .	50,000
Whitman Electric Co., . . . .	Whitman, . . . .	35,000
Winchendon Electric Light and Power Co., . . . .	Winchendon, . . . .	12,000
Woburn Electric Light Co., <sup>1</sup> . . . .	Woburn, Winchester, Stone- ham, . . . .	120,000
Worcester Electric Light Co., . . . .	Worcester, . . . .	200,000

<sup>1</sup> Par value, \$10 per share.<sup>2</sup> In hands of receivers.

In the case of the several gas companies doing electric lighting, the capital will be found in the table of gas companies.

The Holyoke Water Power Company supplies electric lights in the city of Holyoke.



The following companies have bonds and notes outstanding:—

Abington and Rockland, . . . . .	\$50,000 00	Lowell, . . . . .	\$197,000 00
Adams, . . . . .	9,000 00	Malden, . . . . .	236,270 00
Amesbury, . . . . .	50,000 00	Marlborough, . . . . .	70,000 00
Andover, . . . . .	29,275 00	Millford, . . . . .	24,500 00
Attleborough, . . . . .	10,000 00	Millbury, . . . . .	16,000 00
Blue Hill (Canton), . . . . .	29,327 00	Milton, . . . . .	39,888 00
Boston, . . . . .	630,000 00	Natick, . . . . .	45,880 00
Bridgewater, . . . . .	15,000 00	Northampton, . . . . .	72,200 00
Cambridge, . . . . .	240,000 00	Orange, . . . . .	68,600 00
Central Mass., . . . . .	121,750 00	Pittsfield, . . . . .	76,000 00
Chicopee, . . . . .	6,447 00	Plymouth, . . . . .	60,000 00
Cohasset, . . . . .	11,500 00	Quincy, . . . . .	38,731 00
Dedham, . . . . .	67,651 00	Salem, . . . . .	79,000 00
Edison (Boston), . . . . .	631,500 00	Somerville, . . . . .	127,200 00
Edison (Brockton), . . . . .	162,500 00	South Hadley Falls, . . . . .	4,283 00
Edison (Fall River), . . . . .	17,500 00	Suburban (Boston), . . . . .	108,312 00
Eliot Falls, . . . . .	15,000 00	Taunton, . . . . .	29,000 00
Frammingham, . . . . .	50,000 00	Union (Franklin), . . . . .	30,000 00
Gloucester, . . . . .	50,000 00	United (Springfield), . . . . .	178,300 00
Grafton, . . . . .	500 00	Uxbridge and Northbridge, . . . . .	30,370 00
Great Barrington, . . . . .	15,500 00	Ware, . . . . .	14,100 00
Greenfield, . . . . .	10,000 00	Westborough, . . . . .	21,700 00
Haverhill, . . . . .	91,800 00	Weymouth, . . . . .	66,600 00
Hudson, . . . . .	3,500 00	Whitman, . . . . .	25,000 00
Hyde Park, . . . . .	114,815 00	Winchendon, . . . . .	18,000 00
Lee, . . . . .	25,000 00	Woburn, . . . . .	218,120 00
Leicester, . . . . .	21,625 00	Worcester, . . . . .	100,000 00
Leominster, . . . . .	85,385 00		

The following table shows the whole number of stockholders, the number resident in Massachusetts, and the value at par of the stock held in the State on June 30, 1895.

COMPANY.	Whole Number of Stockholders.	Number Resident in Massachusetts.	Value of Stock held in Massachusetts.
Abington and Rockland, . . . . .	166	166	\$71,700
Adams, . . . . .	7	6	8,300
Amesbury, . . . . .	48	35	41,000
Andover, . . . . .	37	35	28,000
Attleborough, . . . . .	5	3	27,200
Blue Hill, . . . . .	11	10	29,000
Boston, . . . . .	735	218	536,000
Bridgewater, . . . . .	14	14	15,000
Cambridge, . . . . .	38	38	200,000
Central Mass. (Palmer), . . . . .	33	17	103,300
Chicopee, . . . . .	6	6	10,000
Cohasset, . . . . .	29	28	29,000
Dedham, . . . . .	40	40	60,000
Edison (Boston), . . . . .	396	368	2,549,100
Edison (Brockton), . . . . .	10	9	99,950
Edison (Fall River), . . . . .	57	53	130,500
Eliot Falls, . . . . .	12	10	76,000

COMPANY.	Whole Number of Stockholders.	Number Resident in Massachusetts.	Value of Stock held in Massachusetts.
Fall River, . . . . .	67	55	\$172,100
Framingham, . . . . .	8	8	80,000
Franklin (Turner's Falls), . . . . .	24	24	10,000
Gardner, . . . . .	12	12	30,000
Gloucester, . . . . .	10	10	60,000
Grafton, . . . . .	13	13	10,000
Great Barrington, . . . . .	22	9	6,800
Greenfield, . . . . .	41	32	23,400
Haverhill, . . . . .	63	63	127,500
Hudson, . . . . .	13	13	19,125
Hyde Park, . . . . .	30	25	87,600
Lee, . . . . .	5	5	20,000
Leicester, . . . . .	12	12	25,000
Leominster, . . . . .	9	9	60,000
Lowell, . . . . .	370	328	269,700
Malden, . . . . .	44	38	140,600
Marlborough, . . . . .	9	9	30,000
Millford, . . . . .	20	20	40,000
Millbury, . . . . .	27	27	17,000
Milton, . . . . .	8	8	30,000
Nantucket, . . . . .	6	6	25,000
Natick, . . . . .	7	6	2,500
Northampton, . . . . .	69	69	58,400
Orange, . . . . .	7	7	43,000
Pittsfield, . . . . .	46	45	99,800
Plymouth, . . . . .	6	6	90,000
Quincy, . . . . .	106	106	89,700
Rawson (Leicester), . . . . .	5	5	25,000
Salem, . . . . .	138	132	167,500
Somerville, . . . . .	248	237	195,700
South Hadley Falls, . . . . .	3	3	7,000
Suburban (Revere), . . . . .	5	5	60,000
Suburban (Boston), . . . . .	10	10	174,400
Taunton, . . . . .	17	17	60,000
Union (Franklin), . . . . .	8	1	100
United (Springfield), . . . . .	190	178	449,800
Uxbridge and Northbridge, . . . . .	55	55	39,200
Ware, . . . . .	50	49	26,300
Westborough, . . . . .	20	18	24,400
Weymouth, . . . . .	14	12	38,300
Whitman, . . . . .	14	14	35,000
Winchendon, . . . . .	28	28	12,000
Woburn, . . . . .	60	56	115,200
Worcester, . . . . .	103	101	199,500

<sup>1</sup> Par value, \$25.<sup>2</sup> Par value, \$10.

The following show the aggregate results of the operation of the electric light central stations in the State for the year ending June 30, 1894, and for the year ending June 30, 1895:—

	YEAR ENDING JUNE 30.	
	1894.	1895.
<b>RECEIPTS.</b>		
For light and power, . . . . .	\$3,623,056 92	\$3,794,060 41
From other sources, . . . . .	26,400 20	28,135 75
	<b>\$3,649,457 12</b>	<b>\$3,822,196 16</b>
<b>EXPENSES.</b>		
For manufacture, . . . . .	\$1,389,187 27	\$1,358,689 83
distribution, . . . . .	491,195 50	554,410 25
office expenses and management, . . . . .	287,646 65	295,789 00
taxes, . . . . .	133,718 27	146,601 10
miscellaneous, . . . . .	151,235 00	186,643 43
	<b>\$2,452,982 69</b>	<b>\$2,542,133 61</b>
Leaving a balance of . . . . .	\$1,196,474 43	\$1,280,062 55
Of this profit, the gas companies made in their electrical departments, . . . . .	184,105 57	204,027 52
Leaving for the electric light companies, . . . . .	\$1,012,368 86	\$1,076,035 03
To which should be added the income from rents, jobbing, etc., amounting to . . . . .	77,677 04	151,774 28
Making a total of . . . . .	<b>\$1,090,045 90</b>	<b>\$1,227,809 31</b>
Against which the following charges were made:—		
Interest, . . . . .	\$302,761 98	\$234,444 20
Dividends, . . . . .	512,836 00	487,148 75
Depreciation, . . . . .	151,388 66	565,287 65
Sundry items, . . . . .	71,783 71	123,177 56
	<b>\$1,038,770 35</b>	<b>\$1,410,058 16</b>
Leaving a surplus for the year of . . . . .	51,275 55	
Leaving a deficit for the year of . . . . .		182,248 85

Six<sup>1</sup> of the companies appear not to have earned expenses, and thirty-three<sup>2</sup> others have not earned sufficient to warrant the declaration of any dividend.

The gross profits of the companies doing only an electric business have increased over the previous year by \$137,-763.41, and although interest and dividend charges have decreased, the increased depreciation<sup>3</sup> and miscellaneous

<sup>1</sup> One in 1894.

<sup>2</sup> Thirty-five in 1894.

<sup>3</sup> Of the charges for depreciation \$228,755.53 are for the forced reduction in plant accounts occasioned by foreclosure sales.

charges show a deficit for the year instead of a surplus as in 1894.

In the appendix will be found, under date of June 30, 1895, the separate balance sheets, profit and loss and manufacturing accounts of the electric companies, as taken from the annual returns, with corrections made by the Board after examination and correspondence with the officers of the several companies.

Aggregates from the balance sheets of the electric companies only, taken from the returns of 1894 and 1895, show the following facts:—

	June 30, 1894.	June 30, 1895.
<b>ASSETS:—</b>		
Construction accounts, including patent rights and franchises, . . . . .	\$13,792,120 81	\$13,847,615 54
Cash on hand, . . . . .	216,488 77	483,806 68
Due for light and power, . . . . .	312,873 55	318,194 94
Other accounts due, . . . . .	130,457 72	114,594 94
Materials, etc., . . . . .	304,309 47	266,532 58
Notes receivable, . . . . .	43,750 64	67,956 92
Investments, . . . . .	228,578 01	521,372 40
	\$15,028,578 97	\$15,620,073 00
<b>LIABILITIES:—</b>		
Capital, . . . . .	\$8,601,800 00	\$9,427,400 00
Bonds, . . . . .	3,066,000 00	3,157,100 00
Notes payable, . . . . .	1,918,387 83	1,817,058 06
Unpaid bills, . . . . .	442,430 95	435,274 97
Unpaid dividends, . . . . .	37,587 25	53,431 50
Interest due and unpaid, . . . . .	57,111 76	54,580 92
Other items, . . . . .	168,193 83	51,363 11
	\$14,217,580 37	\$14,996,208 56
Reserved and depreciation funds, . . . . .	168,193 83	180,655 05
	\$14,385,774 20	\$15,176,863 61
Surplus, . . . . .	642,804 77	443,209 39
	\$15,028,578 97	\$15,620,073 00
<b>Of these companies:—</b>		
45 <sup>1</sup> show an aggregate surplus of . . . . .	\$753,152 53	\$789,377 19
16 <sup>2</sup> show an aggregate deficit of . . . . .	110,347 76	346,167 80
Leaving total net surplus, as shown above, . . . . .	\$642,804 77	\$443,209 39
Which, added to reserves carried as liabilities, . . . . .	168,193 83	180,655 05
Would show an actual surplus of . . . . .	\$810,998 60	\$623,864 44
Equivalent to per cent. on capital of about . . . . .	9.42	6.62

<sup>1</sup> Forty-one in 1894.<sup>2</sup> Sixteen in 1894.

The following table shows the value of the plant of each company, as assessed by the local authorities :—

COMPANY.	Assessed Valuation.	COMPANY.	Assessed Valuation.
Abington and Rockland, .	\$51,500	Lowell, . . . . .	\$201,380
Adams, . . . . .	9,500	Malden, . . . . .	145,000
Amesbury, . . . . .	27,000	Marlborough, . . . . .	58,615
Andover, . . . . .	19,500	Milford, . . . . .	36,000
Attleborough, . . . . .	29,810	Millbury, . . . . .	15,000
Boston, . . . . .	732,900	Milton, . . . . .	30,000
Bridgewater, . . . . .	15,700	Nantucket, . . . . .	10,000
Cambridge, . . . . .	265,000	Natick, . . . . .	30,000
Central Mass. (Palmer), .	19,600	Northampton, . . . . .	53,700
Chicopee, . . . . .	15,000	Orange, . . . . .	16,000
Cohasset, . . . . .	2,250	Pittsfield, . . . . .	100,000
Dedham, . . . . .	122,000	Plymouth, . . . . .	41,500
Edison (Boston), . . . .	1,293,800	Quincy, . . . . .	47,300
Edison (Brockton), . . .	91,250	Rawson (Leicester), . . .	13,750
Edison (Fall River), . .	105,900	Salem, . . . . .	185,000
Elliot Falls, . . . . .	26,500	Somerville, . . . . .	122,800
Fall River, . . . . .	135,000	South Hadley Falls, . . .	4,500
Framingham, . . . . .	40,000	Suburban (Revere), . . .	58,000
Franklin, . . . . .	9,000	Suburban (Boston), . . .	88,600
Gardner, . . . . .	28,500	Taunton, . . . . .	25,000
Gloucester, . . . . .	45,000	Union (Franklin), . . . .	16,600
Grafton, . . . . .	2,500	United (Springfield), . .	328,300
Great Barrington, . . . .	3,000	Uxbridge and Northbridge, .	13,000
Greenfield, . . . . .	27,000	Ware, . . . . .	21,800
Haverhill, . . . . .	88,100	Westborough, . . . . .	10,300
Hudson, . . . . .	2,500	Weymouth, . . . . .	40,000
Hyde Park, . . . . .	98,050	Whitman, . . . . .	23,200
Lee, . . . . .	12,000	Winchendon, . . . . .	6,000
Leicester, . . . . .	13,700	Woburn, . . . . .	75,750
Leominster, . . . . .	60,800	Worcester, . . . . .	253,300

The following table shows the amounts paid by the companies for taxes, including those paid by the gas companies on account of their electric plants :—

COMPANY.	Taxes.	COMPANY.	Taxes.
Abington and Rockland, .	\$2,111 59	Central Mass. (Palmer), .	\$371 74
Adams, . . . . .	167 17	Charlestown, . . . . .	2,028 10
Amherst, . . . . .	87 91	Chelsea, . . . . .	1,657 18
Amesbury, . . . . .	435 22	Chicopee, . . . . .	229 99
Andover, . . . . .	335 92	Clinton, . . . . .	777 55
Athol, . . . . .	101 75	Cohasset, . . . . .	177 42
Beverly, . . . . .	737 41	Cottage City, . . . . .	70 00
Blue Hill, . . . . .	42 38	Dedham, . . . . .	1,003 41
Boston, . . . . .	24,801 99	Easthampton, . . . . .	172 26
Bridgewater, . . . . .	243 62	Edison (Boston), . . . .	28,825 86
Brookline, . . . . .	2,020 63	Edison (Brockton), . . .	1,998 60
Cambridge, . . . . .	4,133 27	Edison (Fall River), . .	1,686 80

COMPANY.	Taxes.	COMPANY.	Taxes.
Eliot Falls, . . . . .	\$446 88	Newton, . . . . .	\$800 00
Fall River, . . . . .	4,585 41	North Adams, . . . . .	377 94
Fitchburg, . . . . .	1,891 76	Northampton, . . . . .	675 26
Frankingham, . . . . .	780 11	North Shore, . . . . .	1,421 06
Franklin, . . . . .	154 86	Orange, . . . . .	606 18
Gardner, . . . . .	601 47	Pittsfield, . . . . .	2,040 00
Gloucester, . . . . .	779 98	Plymouth, . . . . .	715 84
Great Barrington, . . . . .	184 37	Quincy, . . . . .	1,432 61
Greenfield, . . . . .	469 08	Salem, . . . . .	3,413 62
Haverhill, . . . . .	2,044 91	Somerville, . . . . .	2,562 86
Holyoke, . . . . .	2,663 75	Southbridge, . . . . .	604 06
Hudson, . . . . .	43 75	South Hadley Falls, . . . . .	117 41
Hull, . . . . .	431 32	Spencer, . . . . .	200 00
Hyde Park, . . . . .	1,395 14	Stoughton, . . . . .	105 45
Lawrence, . . . . .	960 00	Suburban (Revere), . . . . .	134 84
Lee, . . . . .	241 76	Suburban (Boston), . . . . .	1,241 65
Leicester, . . . . .	132 42	Taunton, . . . . .	837 68
Leominster, . . . . .	908 84	Union (Franklin), . . . . .	353 00
Lexington, . . . . .	209 08	United (Springfield), . . . . .	4,810 03
Lowell, . . . . .	4,973 38	Uxbridge and Northbridge, . . . . .	254 10
Lynn, . . . . .	4,924 41	Waltham, . . . . .	2,542 29
Malden, . . . . .	2,474 97	Ware, . . . . .	461 64
Marlborough, . . . . .	1,044 48	Webster, . . . . .	377 23
Millford, . . . . .	631 76	Westborough, . . . . .	178 60
Millbury, . . . . .	270 61	Westfield, . . . . .	331 68
Milton, . . . . .	242 83	Weymouth, . . . . .	736 84
Nantucket, . . . . .	8 25	Whitman, . . . . .	619 80
Natick, . . . . .	528 65	Winchendon, . . . . .	193 85
New Bedford, . . . . .	6,155 97	Woburn, . . . . .	1,407 11
Newburyport, . . . . .	958 76	Worcester, . . . . .	4,007 73

## DIVIDENDS.

The dividends declared by the several companies during the year are shown in the following table : —

COMPANY.	Rate Per Cent.	Amount of Dividends.
Ablington and Rockland, . . . . .	6	\$3,112 50
Adams, . . . . .	—	—
Amesbury, . . . . .	5	2,515 00
Andover, . . . . .	—	—
Attleborough, . . . . .	—	—
Blue Hill, . . . . .	6	1,800 00
Boston, . . . . .	8	136,000 00
Bridgewater, . . . . .	—	—
Cambridge, . . . . .	6	12,000 00
Central Mass. (Palmer), . . . . .	—	—
Chicopee, . . . . .	—	—
Cohasset, . . . . .	5	1,600 00
Dedham, . . . . .	6	3,800 00
Edison (Boston), . . . . .	6½	163,670 25
Edison (Brockton), . . . . .	6	6,000 00

\* No dividend declared.

COMPANY.	Rate Per Cent.	Amount of Dividends.
Edison (Fall River), . . . . .	8	\$10,178 00
Eliot Falls, . . . . .	•-	-
Fall River, . . . . .	8	16,000 00
Framingham, . . . . .	•-	-
Franklin (Turner's Falls), . . . . .	6	600 00
Gardner, . . . . .	8½	2,500 00
Gloucester, . . . . .	2	1,000 00
Grafton, . . . . .	•-	-
Great Barrington, . . . . .	•-	-
Greenfield, . . . . .	4	1,200 00
Haverhill, . . . . .	3	3,825 00
Hudson, . . . . .	•-	-
Hull, . . . . .	•-	-
Hyde Park, . . . . .	•-	-
Lee, . . . . .	3	600 00
Leicester, . . . . .	•-	-
Leominster, . . . . .	•-	-
Lowell, . . . . .	7	21,000 00
Malden, . . . . .	7½	11,638 00
Marlborough, . . . . .	•-	-
Milford, . . . . .	•-	-
Millbury, . . . . .	2	340 00
Milton, . . . . .	•-	-
Nantucket, . . . . .	•-	-
Natick, . . . . .	•-	-
Northampton, . . . . .	2	1,174 00
North Shore, . . . . .	•-	-
Orange, . . . . .	•-	-
Pittsfield, . . . . .	5	5,000 00
Plymouth, . . . . .	•-	-
Quincy, . . . . .	6	5,382 00
Rawson (Leicester), . . . . .	•-	-
Salem, . . . . .	6	10,500 00
Somerville, . . . . .	6	12,000 00
South Hadley Falls, . . . . .	•-	-
Suburban (Revere), . . . . .	•-	-
Suburban (Boston), . . . . .	•-	-
Taunton, . . . . .	7	3,500 00
Union (Franklin), . . . . .	6	3,000 00
United (Springfield), . . . . .	6	30,000 00
Uxbridge and Northbridge, . . . . .	•-	-
Ware, . . . . .	5½	1,514 00
Westborough, . . . . .	•-	-
Weymouth, . . . . .	•-	-
Whitman, . . . . .	•-	-
Winchendon, . . . . .	•-	-
Woburn, . . . . .	•-	-
Worcester, . . . . .	8	16,000 00
		<hr/> \$487,148 75

\* No dividend declared.

The following table shows the system used, and the maximum dynamo capacity June 30, 1895, stated in lamps of certain nominal candle-powers : —

COMPANY.	System used.	MAXIMUM DYNAMO CAPACITY.	
		Number of Lamps.	Nominal Candle-power.
Abington and Rockland, <sup>1</sup>	Edison, . . . .	48	1,200
	Westinghouse, . . . .	2,200	16
	National, . . . .	2,500	16
	Thomson-Houston, . . . .	150	1,200
Adams, . . . .	Thomson-Houston, . . . .	650	16
		45	1,200
Amesbury, <sup>2</sup> . . . .	Thomson-Houston, . . . .	500	16
		90	1,200
		500	16
Amherst, . . . .	Thomson-Houston, . . . .	500	16
		45	1,200
Andover, . . . .	Thomson-Houston, . . . .	1,100	16
		50	1,200
Athol, <sup>3</sup> . . . .	Thomson-Houston, . . . .	2,650	16
		50	1,200
Attleborough, . . . .	Thomson-Houston, . . . .	1,000	16
		100	1,200
		45	1,200
Beverly, . . . .	Thomson-Houston, . . . .	Schuyler, . . . .	35
		100	2,000
		650	16
Blue Hill (Canton), . . . .	Westinghouse, . . . .	60	2,000
		1,500	16
		2,200	2,000
Boston, <sup>4</sup> . . . .	Thomson-Houston, . . . .	250	1,200
		15,800	16
		Brush, . . . .	2,340
		Westinghouse, . . . .	4,000
Bridgewater, . . . .	Thomson-Houston, . . . .	35	2,000
		750	16
		450	2,000
Brookline, <sup>5</sup> . . . .	Thomson-Houston, . . . .	120	2,000
		4,000	16
Cambridge, <sup>6</sup> . . . .	Thomson-Houston, . . . .	675	1,200
		7,800	16
Central Mass. (Palmer), . . . .	General Electric, . . . .	150	1,200
		3,950	16
Charlestown, . . . .	Brush, . . . .	445	2,000
		50	2,000
		1,650	16
Chelsea, <sup>7</sup> . . . .	Thomson-Houston, . . . .	300	1,200
		1,950	16
Chicopee, . . . .	Westinghouse, . . . .	1,100	16
		150	1,200
Clinton, . . . .	Thomson-Houston, . . . .	90	1,200
		2,950	16
Cohasset, . . . .	Thomson-Houston, . . . .	2,300	16
		60	1,600
Cottage City, . . . .	Ball, . . . .	60	1,200
		1,950	16
Dedham, . . . .	Thomson-Houston, . . . .	50	1,200
		75,800	16
Easthampton, . . . .	General Electric, . . . .	50	1,200
		Edison, . . . .	16

<sup>1</sup> Power generators 300 K. W.

<sup>2</sup> Power generators 150 K. W.

<sup>3</sup> Power generators 63 H. P.

<sup>4</sup> Power generators 62 K. W.

<sup>5</sup> Power generators 530 H. P.

<sup>6</sup> Power generators 180 K. W.

<sup>7</sup> Power generators 140 H. P.



COMPANY.	System used.	MAXIMUM DYNAMO CAPACITY.	
		Number of Lamps.	Nominal Candle-power.
Edison (Brockton), <sup>1</sup>	Thomson-Houston,	100	2,000
		225	1,200
		650	16
Edison (Fall River),	Edison,	6,100	16
		836	16
		3,600	16
Ellot Falls,	General Electric,	7,910	16
		2,000	16
Fall River,	Thomson-Houston,	450	2,000
		228	1,200
		3,000	16
Fitchburg, <sup>2</sup>	General Electric,	325	1,200
		1,950	16
		75	1,200
Framingham,	Fort Wayne,	143	1,200
		2,800	16
Franklin (Turner's Falls),	Thomson-Houston,	30	2,000
		600	10
Gardner,	Thomson-Houston,	170	1,200
		1,800	16
Gloucester, <sup>3</sup>	Thomson-Houston,	150	1,200
		1,300	16
Grafton,	General Electric,	2,500	16
		1,000	16
		60	1,500
Great Barrington,	Fort Wayne,	500	16
		Edison,	16
		Stanley,	6,000
Greenfield,	Westinghouse,	1,550	16
		45	1,200
		800	16
Haverhill, <sup>4</sup>	Thomson-Houston,	750	16
		75	2,000
		95	1,200
Holyoke, <sup>5</sup>	Thomson-Houston,	2,000	16
		115	2,000
		25	1,200
Hudson,	Brush,	2,000	16
		330	2,000
		300	1,200
Hyde Park,	Edison,	1,000	16
		45	1,200
		650	16
Lawrence,	Thomson-Houston,	250	2,000
		3,900	16
		350	2,000
Lee,	Thomson-Houston,	125	1,200
		35	2,000
		5,600	16
Leominster,	Edison,	800	20
		1,300	16
		150	1,200
Lexington,	Thomson-Houston,	1,950	16
		50	1,200
		1,500	16
Lowell, <sup>6</sup>	Thomson-Houston,	850	2,000
		5,600	16
		100	2,000
Lynn, <sup>7</sup>	Edison,	575	2,000
		190	1,200
		5,250	16
Malden, <sup>8</sup>	Thomson-Houston,	320	1,200
		9,400	16

<sup>1</sup> Power generators 100 H. P.<sup>2</sup> Power generators 100 K. W.<sup>3</sup> Power generator 130 H. P.<sup>4</sup> Power generators 280 H. P.<sup>5</sup> Power generator 80 H. P.<sup>6</sup> Power generator 100 H. P.<sup>7</sup> Power generators 400 H. P.<sup>8</sup> Power generators 85 H. P.

COMPANY.	System used.	MAXIMUM DYNAMO CAPACITY.	
		Number of Lamps.	Nominal Candle-power.
Marlborough, . . . .	Schuyler, . . . .	255	1,200
	Edison, . . . .	1,000	16
	Thomson-Houston, . . . .	1,200	16
Milford, <sup>1</sup> . . . .	Thomson-Houston, . . . .	95	1,200
	Thomson-Houston, . . . .	1,000	16
Millbury, . . . .	Thomson-Houston, . . . .	50	1,200
	Thomson-Houston, . . . .	650	16
Milton, . . . .	Thomson-Houston, . . . .	2,000	16
Nantucket, . . . .	Thomson-Houston, . . . .	75	1,200
	Thomson-Houston, . . . .	1,150	16
Natick, <sup>2</sup> . . . .	Thomson-Houston, . . . .	90	1,200
	Thomson-Houston, . . . .	2,600	16
	Thomson-Houston, . . . .	350	2,000
New Bedford, <sup>3</sup> . . . .	Thomson-Houston, . . . .	118	1,200
	American, . . . .	110	2,000
	Thomson-Houston, . . . .	100	1,600
	Westinghouse, . . . .	60	2,000
	Edison, . . . .	5,800	16
Newburyport, <sup>4</sup> . . . .	Thomson-Houston, . . . .	8,240	16
	Thomson-Houston, . . . .	210	1,200
Newton, . . . .	Thomson-Houston, . . . .	400	16
	Thomson-Houston, . . . .	145	1,200
North Adams, . . . .	Thomson-Houston, . . . .	5,000	16
	Thomson-Houston, . . . .	270	1,200
	Stanley, . . . .	1,000	16
Northampton, <sup>5</sup> . . . .	Thomson-Houston, . . . .	1,600	16
	Thomson-Houston, . . . .	220	1,200
	Westinghouse, . . . .	1,950	16
Orange, . . . .	Thomson-Houston, . . . .	1,000	16
	Thomson-Houston, . . . .	50	1,200
Pittsfield, <sup>6</sup> . . . .	Thomson-Houston, . . . .	1,150	16
	Thomson-Houston, . . . .	170	1,200
Plymouth, <sup>7</sup> . . . .	Thomson-Houston, . . . .	5,200	16
	Thomson-Houston, . . . .	150	1,200
Quincy, <sup>8</sup> . . . .	Thomson-Houston, . . . .	1,000	16
	Thomson-Houston, . . . .	200	1,200
	Laroche, . . . .	3,900	16
Rawson (Leicester), . . . .	Thomson-Houston, . . . .	1,500	16
	Thomson-Houston, . . . .	1,550	16
Salem, <sup>9</sup> . . . .	Thomson-Houston, . . . .	360	2,000
	Thomson-Houston, . . . .	7,900	16
Somerville, . . . .	Thomson-Houston, . . . .	595	1,200
	Thomson-Houston, . . . .	4,800	16
Southbridge, . . . .	Thomson-Houston, . . . .	100	1,200
	Thomson-Houston, . . . .	1,600	20
South Hadley Falls, . . . .	Thomson-Houston, . . . .	1,400	16
Spencer, . . . .	Ball, . . . .	70	1,200
Stoughton, . . . .	Ball, . . . .	70	800
Suburban (Revere), . . . .	Thomson-Houston, . . . .	3,300	16
	Thomson-Houston, . . . .	200	1,200
Suburban (Boston), <sup>10</sup> . . . .	American, . . . .	150	1,200
	Thomson-Houston, . . . .	200	2,000
	Brush, . . . .	95	2,000
	Thomson-Houston, . . . .	900	16
	Westinghouse, . . . .	4,850	16
Taunton, <sup>11</sup> . . . .	Arnoux and Hochhausen, . . . .	10	2,000
	Brush, . . . .	270	1,200
	Westinghouse, . . . .	2,000	16
	Thomson-Houston, . . . .	2,650	16

<sup>1</sup> Power generators 22 K. W.<sup>2</sup> Power generators 210 H. P.<sup>3</sup> Power generator 55 K. W.<sup>4</sup> Power generators 300 K. W.<sup>5</sup> Power generators 210 H. P.<sup>6</sup> Power generator 80 H. P.<sup>7</sup> Power generators 250 H. P.<sup>8</sup> Power generators 50 H. P.<sup>9</sup> Power generators 330 H. P.<sup>10</sup> Power generators 160 H. P.<sup>11</sup> Power generators 190 K. W.

COMPANY.	System used.	MAXIMUM DYNAMO CAPACITY.	
		Number of Lamps.	Nominal Candle-power.
Union (Franklin), . .	Thomson-Houston, . .	{ 50 1,800	{ 1,200 16
United (Springfield), <sup>1</sup> . .	Edison, . . . .	45	1,200
	Thomson-Houston, . . . .	950	1,200
	Excelsior, . . . .	100	1,200
	Westinghouse, . . . .	6,650	16
	Thomson-Houston, . . . .	2,000	16
Uxbridge and Northbridge,	Stanley, . . . .	5,000	16
	Westinghouse, . . . .	{ 120 1,600	{ 2,000 16
	Thomson-Houston, . . . .	245	1,200
Waltham, <sup>2</sup> . . . .	Thomson-Houston, . . . .	{ 3,950 80	{ 16 1,200
Ware, . . . .	Thomson-Houston, . . . .	650	16
Webster, . . . .	Thomson-Houston, . . . .	{ 80 1,600	{ 1,200 16
Westborough, . . . .	Thomson-Houston, . . . .	50	1,200
	Laroche, . . . .	1,300	16
	Thomson-Houston, . . . .	1,000	16
Westfield, . . . .	Thomson-Houston, . . . .	35	2,000
	Schuyler, . . . .	1,150	16
	Thomson-Houston, . . . .	98	2,000
Weymouth, . . . .	Thomson-Houston, . . . .	{ 200 2,600	{ 1,200 16
Whitman, . . . .	Thomson-Houston, . . . .	{ 100 1,650	{ 1,200 16
Winchendon, . . . .	Thomson-Houston, . . . .	50	1,200
	Thomson-Houston, . . . .	650	16
	Thomson-Houston, . . . .	185	2,000
Woburn, <sup>3</sup> . . . .	Thomson-Houston, . . . .	{ 100 2,700	{ 1,200 16
	Brush, . . . .	45	1,200
	Edison, . . . .	800	16
Worcester, <sup>4</sup> . . . .	Thomson-Houston, . . . .	{ 990 7,000	{ 2,000 16

<sup>1</sup> Power generators 480 H. P.<sup>2</sup> Power generators 425 H. P.<sup>3</sup> Power generators 250 H. P.<sup>4</sup> Power generator 250 H. P.

The following table shows the number of electric lights of various candle-power which represent the dynamo capacity of all the companies June 30, 1893, 1894 and 1895:—

	1893.	1894.	1895.
10 candle-power, . . . . .	-	-	600
15 " " . . . . .	836	836	-
16 " " . . . . .	292,340	316,890	342,536
20 " " . . . . .	400	-	2,400
30 " " . . . . .	-	800	-
2,000 " " . . . . .	9,910	11,293	11,608
1,200 " " . . . . .	9,121	9,605	10,682
1,600 " " . . . . .	160	160	160
1,500 " " . . . . .	60	110	60
1,800 " " . . . . .	35	35	-
1,700 " " . . . . .	35	35	-
800 " " . . . . .	70	70	70

The following table shows the number of boilers, their total rated horse-power, the number of engines and the total rated horse-power of the same, and the number of dynamos of the different companies on June 30 last; also the amount of fuel used during the year ending on that day:—

COMPANY.	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamos.	Coal used (Tons).
Abington and Rockland, . . . . .	4	600	3	725	<sup>1</sup> 7	1,928
Adams, . . . . .	2	160	2	225	<sup>2</sup> 2	1,208
Amherst, . . . . .	1	100	1	100	<sup>2</sup> 2	297 <sup>1</sup>
Amesbury, . . . . .	3	375	3	435	<sup>3</sup> 6	1,661 <sup>1</sup>
Andover, . . . . .	3	350	2	180	<sup>3</sup> 3	781 <sup>1</sup>
Athol, . . . . .	2	300	2	315	<sup>2</sup> 2	450
Attleborough, . . . . .	<sup>4</sup> 4	620	4	760	<sup>4</sup> 4	593
Beverly, . . . . .	1	104	1	175	<sup>4</sup> 4	368
Blue Hill (Canton), . . . . .	1	125	2	225	<sup>3</sup> 3	538
Boston, . . . . .	<sup>36</sup> 36	5,580	<sup>36</sup> 36	7,962	<sup>101</sup> 101	<sup>25</sup> 25,165
Bridgewater, . . . . .	2	200	1	80	<sup>2</sup> 2	368
Brookline, . . . . .	6	1,005	7	1,062	<sup>16</sup> 16	4,154 <sup>1</sup>
Cambridge, . . . . .	8	1,000	6	1,140	<sup>24</sup> 24	5,023
Central Mass. (Palmer), . . . . .	<sup>1</sup> 1	125	1	120	<sup>6</sup> 6	24 <sup>1</sup>
Charlestown, . . . . .	5	625	6	660	<sup>12</sup> 12	<sup>7</sup> 2,860
Chelsea, . . . . .	3	500	5	594	<sup>11</sup> 11	<sup>1</sup> 1,880
Chicopee, . . . . .	1	100	2	160	<sup>3</sup> 3	—
Clinton, . . . . .	2	250	2	325	<sup>6</sup> 6	667
Cohasset, . . . . .	1	150	2	180	<sup>3</sup> 3	<sup>9</sup> 286
Cottage City, . . . . .	1	60	1	50	<sup>2</sup> 2	56
Dedham, . . . . .	2	220	2	200	<sup>4</sup> 4	<sup>10</sup> 477
Easthampton, . . . . .	1	60	1	45	<sup>1</sup> 1	117
Edison (Boston), . . . . .	<sup>23</sup> 23	5,875	<sup>36</sup> 36	6,920	<sup>72</sup> 72	21,135
Edison (Brockton), . . . . .	6	720	8	925	<sup>17</sup> 17	3,825
Edison (Fall River), . . . . .	6	852	6	985	<sup>12</sup> 12	2,454 <sup>1</sup>
Eliot Falls, . . . . .	<sup>11</sup> —	—	<sup>11</sup> —	—	<sup>2</sup> 2	—
Fall River, . . . . .	6	600	6	890	<sup>16</sup> 16	2,367 <sup>1</sup>
Fitchburg, . . . . .	4	400	4	450	<sup>13</sup> 9	<sup>13</sup> 961
Framingham, . . . . .	2	250	2	250	<sup>7</sup> 7	<sup>12</sup> 1,005
Franklin, . . . . .	<sup>16</sup> —	—	—	—	<sup>2</sup> 2	—
Gardner, . . . . .	2	160	3	200	<sup>6</sup> 6	606
Gloucester, . . . . .	3	375	3	550	<sup>6</sup> 6	<sup>12</sup> 1,046 <sup>1</sup>
Grafton, . . . . .	<sup>16</sup> —	—	—	—	<sup>1</sup> 1	—
Great Barrington, . . . . .	<sup>17</sup> 2	195	2	170	<sup>7</sup> 7	274
Greenfield, . . . . .	2	225	3	225	<sup>4</sup> 4	<sup>12</sup> 880
Haverhill, . . . . .	4	600	2	500	<sup>11</sup> 11	1,874
Holyoke, . . . . .	<sup>19</sup> 5	825	2	800	<sup>22</sup> 22	275
Hudson, . . . . .	1	80	1	60	<sup>2</sup> 2	181
Hyde Park, . . . . .	4	650	3	500	<sup>8</sup> 8	<sup>20</sup> 2,202

<sup>1</sup> Three generators operated by company belonging to street railway.

<sup>2</sup> Three generators operated by company belonging to street railway.

<sup>3</sup> Also 26 tons screenings.

<sup>4</sup> Also 1 water wheel 40 H. P.

<sup>5</sup> Also shavings valued at \$960.86.

<sup>6</sup> 2 water wheels 180 H. P. each.

<sup>7</sup> Also 353 $\frac{1}{2}$  tons coke.

<sup>8</sup> Also 535 $\frac{1}{2}$  tons screenings and 200 chaldrons coke.

<sup>9</sup> Also 29 tons screenings.

<sup>10</sup> Also 372 tons screenings.

<sup>11</sup> 2 water wheels 280 H. P.

<sup>12</sup> Also 26,925 bushels coke.

<sup>13</sup> Also 100 tons other fuel.

<sup>14</sup> 2 water wheels 100 H. P.

<sup>15</sup> Also 317 tons screenings.

<sup>16</sup> 1 water wheel 110 H. P.

<sup>17</sup> 2 water wheels 320 H. P. each.

<sup>18</sup> Also 4 cords wood.

<sup>19</sup> Also 4 water wheels 1,120 H. P.

<sup>20</sup> Also 555 tons screenings.

COMPANY.	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamos.	Coal used
Lawrence, . . . . .	7	888	9	1,000	20	<sup>1</sup> 4,
Lee, . . . . .	<sup>2</sup> 8	260	2	205	2	<sup>2</sup> 3,
Leominster, . . . . .	2	280	3	600	5	<sup>4</sup> 1,
Lexington, . . . . .	2	300	2	185	3	<sup>5</sup> 8,
Lowell, . . . . .	7	1,050	3	1,050	23	<sup>6</sup> 5,
Lynn, . . . . .	8	1,000	4	2,000	26	<sup>7</sup> 2,
Malden, . . . . .	8	1,000	8	1,025	16	<sup>7</sup> 1,
Marlborough, . . . . .	3	375	4	420	9	<sup>8</sup> 6,
Milford, . . . . .	2	160	3	270	4	<sup>9</sup> 5,
Millbury, . . . . .	2	130	2	100	2	<sup>10</sup> 4,
Milton, . . . . .	1	150	1	180	2	<sup>11</sup> 3,
Nantucket, . . . . .	2	205	2	150	4	<sup>12</sup> 2,
Natick, . . . . .	2	250	2	600	6	<sup>13</sup> 1,
New Bedford, . . . . .	7	928	7	1,520	38	<sup>14</sup> 3,
Newburyport, . . . . .	2	200	3	215	7	<sup>15</sup> 2,
Newton, . . . . .	4	600	3	935	8	<sup>16</sup> 1,
North Adams, . . . . .	2	300	2	475	8	<sup>17</sup> 1,
Northampton, . . . . .	3	450	3	700	10	<sup>18</sup> 1,
Orange, . . . . .	2	120	2	185	4	<sup>19</sup> 1,
Pittsfield, . . . . .	5	535	7	940	13	<sup>20</sup> 3,
Plymouth, . . . . .	2	270	3	625	7	<sup>21</sup> 1,
Quincy, . . . . .	3	375	5	700	9	<sup>22</sup> 1,
Rawson (Leicester), . . . . .	<sup>12</sup> 2	230	2	210	3	<sup>23</sup> 3,
Salem, . . . . .	8	1,000	4	1,360	19	<sup>24</sup> 3,
Somerville, . . . . .	4	800	5	730	16	<sup>25</sup> 3,
Southbridge, . . . . .	2	185	3	335	4	<sup>26</sup> 2,
South Hadley Falls, . . . . .	<sup>16</sup> -	-	1	100	2	<sup>27</sup> 1,
Spencer, . . . . .	<sup>17</sup> -	-	3	45	2	<sup>28</sup> 1,
Stoughton, . . . . .	1	60	1	50	1	<sup>29</sup> 1,
Suburban (Revere), . . . . .	4	465	4	795	6	<sup>30</sup> 2,
Suburban (Boston), . . . . .	11	935	6	1,150	18	<sup>31</sup> 2,
Taunton, . . . . .	3	675	3	665	10	<sup>32</sup> 1,
Union (Franklin), . . . . .	2	200	3	225	4	<sup>33</sup> 5,
United (Springfield), . . . . .	7	1,760	5	2,150	33	<sup>34</sup> 2,
Uxbridge and Northbridge, . . . . .	3	334	2	185	4	<sup>35</sup> 2,
Waltham, . . . . .	6	781	5	775	13	<sup>36</sup> 2,
Ware, . . . . .	1	125	1	125	3	<sup>37</sup> 2,
Webster, . . . . .	2	205	2	130	4	<sup>38</sup> 2,
Westborough, . . . . .	2	160	2	150	3	<sup>39</sup> 2,
Westfield, . . . . .	2	140	2	140	6	<sup>40</sup> 2,
Weymouth, . . . . .	2	300	2	325	10	<sup>41</sup> 2,
Whitman, . . . . .	2	250	1	300	4	<sup>42</sup> 2,
Winchendon, . . . . .	<sup>18</sup> -	-	1	90	2	<sup>43</sup> 2,
Woburn, . . . . .	5	700	5	900	13	<sup>44</sup> 3,
Worcester, . . . . .	8	1,200	3	1,400	29	<sup>45</sup> 4,

<sup>1</sup> Also 166 tons screenings and 49  $\frac{1}{2}$  tons broken and 5  $\frac{1}{2}$  tons gas coal.

<sup>2</sup> 1 water wheel 60 H. P.

<sup>3</sup> Also 319 tons sparks and 40 tons screenings.

<sup>4</sup> Also 114 tons screenings.

<sup>5</sup> Also 48 tons sparks and screenings.

<sup>6</sup> Also 38,802 bushels coke.

<sup>7</sup> Also 2,950 tons screenings.

<sup>8</sup> Also 523 tons screenings and 22 cords wood.

<sup>9</sup> Also 24 tons screenings and 609 tons sparks.

<sup>10</sup> Also 1,608 tons sparks.

<sup>11</sup> Also 217 tons coke.

<sup>12</sup> Also 2,354 tons coke.

<sup>13</sup> Also 39,558 bushels coke.

<sup>14</sup> Also 216 cords wood.

<sup>15</sup> Also 2 water wheels 60 H. P.

<sup>16</sup> Steam bought.

<sup>17</sup> 1,005,800 feet of gas used in gas engines.

<sup>18</sup> Also 15 tons screenings.

<sup>19</sup> Also 2,784 tons screenings.

<sup>20</sup> Also 10 cords wood.

<sup>21</sup> Also 168 tons coke and 240 tons sparks.

<sup>22</sup> Also 470 tons screenings.

The following table shows, in feet, the total length of wire; the length of underground conduit, the length of the wires in the same; the number of poles set and the length of streets with overhead wires of each company, on June 30 last:—

COMPANY.	Total Length of Wire (Feet).	Length of Wires in Conduit (Feet).	Length of Underground Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Street with Overhead Wires (Feet).
Abington and Rockland, .	237,800	-	-	1,435	-	182,000
Adams, . . . . .	80,460	-	-	160	-	29,700
Amherst, . . . . .	111,700	-	-	204	116	24,700
Amesbury, . . . . .	211,280	-	-	300	24	68,640
Andover, . . . . .	97,476	-	-	510	5	35,000
Athol, . . . . .	30,000	-	-	250	-	30,000
Attleborough, . . . . .	377,562	-	-	873	89	101,452
Beverly, . . . . .	206,674	-	-	642	-	90,684
Blue Hill (Canton), . . . . .	389,884	-	-	825	48	103,125
Boston, . . . . .	4,836,087	387,806	49,100	1,213	188	-
Bridgewater, . . . . .	101,480	-	-	213	-	93,600
Brookline, . . . . .	1,068,060	14,872	10,423	1,823	-	235,600
Cambridge, . . . . .	1,067,756	-	-	2,098	48	270,000
Central Mass. (Palmer), . . . . .	500,320	-	-	1,750	50	200,750
Charlestown, . . . . .	199,600	-	-	334	-	47,520
Chelsea, . . . . .	613,891	-	-	1,399	-	195,360
Chicopee, . . . . .	163,680	-	-	400	-	79,200
Clinton, . . . . .	132,000	-	-	685	-	94,900
Cohasset, . . . . .	330,570	-	-	920	12	103,098
Cottage City, . . . . .	380,000	-	-	84	40	29,040
Dedham, . . . . .	733,754	-	-	1,481	-	205,920
Easthampton, . . . . .	28,000	-	-	228	-	28,000
Edison (Boston), . . . . .	1,347,474	1,347,474	322,792	-	-	-
Edison (Brookton), . . . . .	704,258	87,444	29,148	1,799	12	200,000
Edison (Fall River), . . . . .	128,594	98,904	25,602	156	51	40,090
Eliot Falls, . . . . .	58,428	-	-	3	6	31,680
Fall River, . . . . .	607,200	-	-	1,503	37	219,120
Fitchburg, . . . . .	446,850	-	-	910	15	120,230
Frammingham, . . . . .	451,591	-	-	523	80	133,320
Franklin (Turner's Falls), . . . . .	12,000	-	-	86	8	9,000
Gardner, . . . . .	226,267	-	-	470	47	53,000
Gloucester, . . . . .	459,200	-	-	725	30	430,000
Grafton, . . . . .	218,875	-	-	667	10	84,711
Great Barrington, . . . . .	142,960	350	350	328	67	80,120
Greenfield, . . . . .	72,000	-	-	225	10	50,000
Haverhill, . . . . .	377,520	-	-	600	50	290,400
Holyoke, . . . . .	386,300	-	-	1,150	-	115,000
Hudson, . . . . .	35,290	-	-	71	-	10,793
Hyde Park, . . . . .	394,880	-	-	827	22	92,000
Lawrence, . . . . .	1,072,714	55,584	12,864	2,137	27	319,125
Lee, . . . . .	129,000	-	-	437	12	26,000
Leominster, . . . . .	348,121	-	-	642	8	70,000
Lexington, . . . . .	143,000	-	-	496	16	42,240
Lowell, . . . . .	899,845	-	-	1,200	-	388,000
Lynn, . . . . .	1,742,650	-	-	3,600	-	528,000

COMPANY.	Total Length of Wire (Feet).	Length of Wires in Conduit (Feet).	Length of Underground Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Street with Overhead Wires (Feet).
Malden, . . . . .	2,598,754	-	-	7,150	20	660,000
Marlborough, . . . . .	218,493	-	-	672	22	95,000
Milford, . . . . .	170,695	-	-	540	-	56,000
Milbury, . . . . .	83,690	-	-	129	13	31,270
Milton, . . . . .	537,079	-	-	946	12	126,720
Nantucket, . . . . .	182,840	-	-	424	5	49,690
Natick, . . . . .	301,110	-	-	600	10	63,360
New Bedford, . . . . .	973,427	39,966	8,401	1,116	51	165,655
Newburyport, . . . . .	161,200	-	-	468	-	157,900
Newton, . . . . .	1,270,301	-	-	3,717	-	482,950
North Adams, . . . . .	137,400	-	-	425	20	70,000
Northampton, . . . . .	557,306	-	-	800	15	135,500
Orange, . . . . .	196,992	-	-	565	10	56,760
Plumfield, . . . . .	469,225	1,200	600	1,158	32	149,900
Plymouth, . . . . .	204,590	-	-	458	21	67,267
Quincy, . . . . .	1,140,480	-	-	1,687	63	306,240
Rawson, . . . . .	210,499	-	-	536	4	70,000
Salem, . . . . .	939,790	-	-	2,011	34	248,935
Somerville, . . . . .	1,275,490	-	-	3,089	60	340,000
Southbridge, . . . . .	194,852	-	-	471	-	21,120
South Hadley Falls, . . . . .	69,000	-	-	325	13	50,000
Spencer, . . . . .	41,676	-	-	400	4	40,000
Stoughton, . . . . .	69,905	-	-	300	-	69,905
Suburban (Revere), . . . . .	855,865	-	-	1,618	24	227,040
Suburban (Boston), . . . . .	395,500	9,656	2,414	28	100	45,000
Taunton, . . . . .	147,805	-	-	585	-	69,524
Union (Franklin), . . . . .	137,705	-	-	377	33	48,800
United (Springfield), . . . . .	1,445,182	68,272	11,632	1,202	19	315,880
Uxbridge and Northbridge, . . . . .	223,400	-	-	575	-	67,000
Waltham, . . . . .	333,600	-	-	614	36	84,970
Ware, . . . . .	72,520	-	-	326	15	19,700
Webster, . . . . .	90,840	-	-	345	2	60,000
Westborough, . . . . .	116,424	-	-	325	-	50,987
Westfield, . . . . .	118,435	-	-	393	14	53,526
Weymouth, . . . . .	629,770	-	-	1,003	-	162,380
Whitman, . . . . .	181,809	-	-	615	10	79,200
Winchendon, . . . . .	81,900	-	-	354	16	-
Woburn, . . . . .	1,002,760	-	-	2,720	126	427,680
Worcester, . . . . .	1,093,680	-	-	2,988	-	293,335

The following table shows the number of motors furnished on arc, incandescent and power circuits, not including those for street railways, the number of single and double arc lamps, June 30, 1895, and the number of carbons used during the year ending on that day:—

COMPANY.	Motors on Arc Circuits.	Motors on Incandescent Circuits.	Motors on Power Circuits.	Horse-power of Motors.	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Carbons Used.
Abington and Rockland, . . . . .	-	-	-	-	-	32	5,931
Adams, . . . . .	-	-	-	-	40	-	11,000
Amherst, . . . . .	-	-	-	-	-	23	5,550
Amesbury, . . . . .	-	-	19	80	71	6	31,539
Andover, . . . . .	-	-	-	-	6	25	19,344
Athol, . . . . .	-	-	-	-	40	10	15,000
Attleborough, . . . . .	2	-	-	3	76	4	28,000
Beverly, . . . . .	-	-	-	-	10	1	30,000
Blue Hill (Canton), . . . . .	-	-	-	-	46	-	5,000
Boston, . . . . .	38	139	233	976½	813	3,306	2,483,416
Bridgewater, . . . . .	-	-	-	-	32	3	5,772
Brookline, . . . . .	-	-	9	140	32	387	254,100
Cambridge, . . . . .	-	86	-	150	61	463	374,990
Central Mass. (Palmer), . . . . .	-	-	-	-	100	-	25,000
Charlestown, . . . . .	-	-	-	-	87	184	223,432
Chelsea, . . . . .	-	-	25	88½	100	197	127,000
Chicopee, . . . . .	-	-	-	-	117	-	30,000
Clinton, . . . . .	-	-	-	-	4	43	36,348
Cottage City, . . . . .	-	-	-	-	55	-	5,160
Dedham, . . . . .	-	-	-	-	-	33	17,664
Easthampton, . . . . .	-	-	-	-	-	33	6,000
Edison (Boston), . . . . .	-	1,593	-	4,728	829	4	244,939
Edison (Brockton), . . . . .	-	28	13	239	70	193	140,940
Edison (Fall River), . . . . .	-	173	2	342	-	-	-
Elliot Falls, . . . . .	-	-	-	-	-	2	-
Fall River, . . . . .	-	12	-	13	141	400	424,000
Fitchburg, . . . . .	-	-	5	44½	57	212	159,400
Framingham, . . . . .	-	-	-	-	-	68	18,484
Franklin (Turner's Falls), . . . . .	-	-	-	-	22	-	7,000
Gardner, . . . . .	-	-	-	-	46	54	18,400
Gloucester, . . . . .	-	-	29	117	45	35	36,000
Great Barrington, . . . . .	-	-	-	-	-	-	7,400
Greenfield, . . . . .	-	10	-	28½	57	3	20,000
Haverhill, . . . . .	-	8	52	151	70	161	111,300
Holyoke, . . . . .	-	24	21	68½	186	235	295,000
Hudson, . . . . .	-	-	-	-	20	4	6,000
Hyde Park, . . . . .	-	-	-	-	57	114	36,763
Lawrence, . . . . .	-	150	-	263½	250	150	179,047
Leominster, . . . . .	-	-	-	-	28	62	24,705
Lexington, . . . . .	-	1	-	2	-	37	11,000
Lowell, . . . . .	2	-	107	420	405	292	454,600
Lynn, . . . . .	-	-	54	434	184	452	360,000
Malden, . . . . .	-	-	11	35	99	158	88,425
Marlborough, . . . . .	-	2	-	½	61	53	42,000



COMPANY.	Total Length of Wire (Feet).	Length of Wire in Conduit (Feet).	Length of Underground Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Street with Overhead Wires (Feet).
Malden, . . . . .	2,598,754	-	-	7,150	20	660,000
Marlborough, . . . . .	218,493	-	-	672	22	95,000
Milford, . . . . .	170,695	-	-	540	-	55,000
Millbury, . . . . .	83,690	-	-	129	13	31,270
Milton, . . . . .	537,079	-	-	946	12	126,720
Nantucket, . . . . .	182,840	-	-	424	5	49,690
Natick, . . . . .	301,110	-	-	600	10	63,360
New Bedford, . . . . .	973,427	39,966	8,401	1,116	51	165,655
Newburyport, . . . . .	161,200	-	-	468	-	157,900
Newton, . . . . .	1,270,301	-	-	3,717	-	482,950
North Adams, . . . . .	197,400	-	-	425	20	70,000
Northampton, . . . . .	557,306	-	-	800	15	135,500
Orange, . . . . .	196,992	-	-	565	10	56,760
Pittsfield, . . . . .	469,225	1,200	600	1,153	32	149,900
Plymouth, . . . . .	204,590	-	-	458	21	67,267
Quincy, . . . . .	1,140,480	-	-	1,687	63	306,240
Rawson, . . . . .	210,499	-	-	536	4	70,000
Salem, . . . . .	939,790	-	-	2,011	34	248,935
Somerville, . . . . .	1,275,490	-	-	3,089	60	340,000
Southbridge, . . . . .	194,852	-	-	471	-	21,120
South Hadley Falls, . . . . .	69,000	-	-	325	13	50,000
Spencer, . . . . .	41,676	-	-	400	4	40,000
Stoughton, . . . . .	69,905	-	-	300	-	69,905
Suburban (Revere), . . . . .	855,865	-	-	1,618	24	227,040
Suburban (Boston), . . . . .	395,500	9,656	2,414	28	100	45,000
Taunton, . . . . .	147,805	-	-	585	-	69,524
Union (Franklin), . . . . .	137,705	-	-	377	33	48,800
United (Springfield), . . . . .	1,445,182	68,272	11,632	1,202	19	315,880
Uxbridge and Northbridge, . . . . .	223,400	-	-	575	-	67,000
Waltham, . . . . .	333,600	-	-	614	36	84,970
Ware, . . . . .	72,520	-	-	326	15	19,700
Webster, . . . . .	90,840	-	-	345	2	60,000
Westborough, . . . . .	116,424	-	-	325	-	50,987
Westfield, . . . . .	118,435	-	-	393	14	53,526
Weymouth, . . . . .	529,770	-	-	1,003	-	162,380
Whitman, . . . . .	181,809	-	-	615	10	79,200
Winchendon, . . . . .	81,900	-	-	354	16	-
Woburn, . . . . .	1,002,760	-	-	2,720	126	427,680
Worcester, . . . . .	1,093,580	-	-	2,968	-	293,335

The following table shows the number of motors furnished on arc, incandescent and power circuits, not including those for street railways, the number of single and double arc lamps, June 30, 1895, and the number of carbons used during the year ending on that day:—

COMPANY.	Motors on Arc Circuits.	Motors on Incandescent Circuits.	Motors on Power Cir- cuits.	Horse-power of Motors.	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Carbons Used.
Abington and Rockland, . . . . .	-	-	-	-	-	32	5,931
Adams, . . . . .	-	-	-	-	40	-	11,000
Amherst, . . . . .	-	-	-	-	-	23	5,550
Amesbury, . . . . .	-	-	19	80	71	6	31,539
Andover, . . . . .	-	-	-	-	6	25	19,344
Athol, . . . . .	-	-	-	-	40	10	15,000
Attleborough, . . . . .	2	-	-	3	76	4	28,000
Beverly, . . . . .	-	-	-	-	10	1	30,000
Blue Hill (Canton), . . . . .	-	-	-	-	46	-	5,000
Boston, . . . . .	38	139	233	976½	813	3,306	2,483,416
Bridgewater, . . . . .	-	-	-	-	32	3	8,772
Brookline, . . . . .	-	-	9	140	32	387	254,100
Cambridge, . . . . .	-	86	-	150	61	463	374,990
Central Mass. (Palmer), . . . . .	-	-	-	-	-	100	25,000
Charlestown, . . . . .	-	-	-	-	87	184	223,432
Chelsea, . . . . .	-	-	25	88½	100	197	127,000
Chicopee, . . . . .	-	-	-	-	117	-	30,000
Clinton, . . . . .	-	-	-	-	4	43	36,348
Cottage City, . . . . .	-	-	-	-	55	-	5,160
Dedham, . . . . .	-	-	-	-	-	33	17,564
Easthampton, . . . . .	-	-	-	-	-	33	6,000
Edison (Boston), . . . . .	-	1,593	-	4,728	829	4	244,939
Edison (Brookton), . . . . .	-	28	13	239	70	193	140,940
Edison (Fall River), . . . . .	-	173	2	342	-	-	-
Elliot Falls, . . . . .	-	-	-	-	-	2	-
Fall River, . . . . .	-	12	-	13	141	400	424,000
Pitchburg, . . . . .	-	-	5	44½	57	212	159,400
Frammingham, . . . . .	-	-	-	-	-	68	18,484
Franklin (Turner's Falls), . . . . .	-	-	-	-	22	-	7,000
Gardner, . . . . .	-	-	-	-	46	54	18,400
Gloucester, . . . . .	-	-	29	117	45	35	36,000
Great Barrington, . . . . .	-	-	-	-	-	-	7,400
Greenfield, . . . . .	-	10	-	28½	57	3	20,000
Haverhill, . . . . .	-	8	52	151	70	161	111,300
Holyoke, . . . . .	-	24	21	68½	186	235	295,000
Hudson, . . . . .	-	-	-	-	20	4	6,000
Hyde Park, . . . . .	-	-	-	-	57	114	36,763
Lawrence, . . . . .	-	150	-	263½	250	150	179,047
Leominster, . . . . .	-	-	-	-	28	62	24,705
Lexington, . . . . .	-	1	-	2	-	37	11,000
Lowell, . . . . .	2	-	107	420	405	292	454,500
Lynn, . . . . .	-	-	54	434	184	452	360,000
Malden, . . . . .	-	-	11	35	99	158	88,425
Marlborough, . . . . .	-	2	-	½	61	53	42,000

COMPANY.	Number of Commercial Arc Lights.	Nominal Candle-power.	Number of Customers using Commercial Arc Lights.	Number of Commercial Incandescent Lights.	Number of Customers using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc Circuits.	Nominal Candle-power.	Number of Customers using only Commer- cial Incandescent Lights off Arc Cir- cuits.	Number of Customers using both Arc and Incandescent Lights.	Number of Customers using only Power.
Brookline, . . . . .	56	2,000	18	16,110	16	316	16	32 65 32 65	3	3
Cambridge, . . . . .	60	1,200	47	10,668	16	696	16	10	18	86
Central Mass. (Palmer), . . . . .	-	-	-	400 2,013 690 60 25	10 16 20 24 32	194	5	3	-	-
Charlestown, . . . . .	102	2,000	41	1,041	16	33	16	32 65	7	-
Chelsea, . . . . .	97	1,200	30	4,200	16	236	16	-	18	25
Clinton, . . . . .	4	1,200	1	2,300	16	49	16	25	-	-
Cohasset, . . . . .	-	-	-	790	16	32	16	-	-	-
Cottage City, . . . . .	28	1,600	10	-	-	177	-	-	4	-
Dedham, . . . . .	10	1,200	4	2,702	16	-	16	-	-	-
Edison (Boston), . . . . .	31 354 263	900 1,200 2,000	283	101,877	16	3,304	16	-	128	587
Edison (Brookton), . . . . .	20	5,000	-	6,000	16	349	16	-	16	29
Edison (Fall River), . . . . .	70	2,000	-	10,720	16	515	16	-	-	107
Elliot Falls, . . . . .	-	-	-	128	16	5	16	-	-	-
Fall River, . . . . .	141	1,200	27	1,050	16	45	16	-	-	3
Fitchburg, . . . . .	15 57	2,000 1,200	20	2,000	16	140	16	-	6	4

Frammingham, . . . . .	14	1,200	10	645 2,648 33 71	10	16 16 20 25 32	166	{	12 12 11	23 32 65	2	9	-
Franklin (Turner's Falls), . . . . .	-	-	-	129	-	16	33		-	-	-	-	-
Gardner, . . . . .	49	1,200	13	350	13	16	108	{	26	20	-	6	-
Gloucester, . . . . .	31	1,200	12	2,175	12	16	172	{	14	32	8	6	29
Grafton, . . . . .	-	-	-	334	-	16	19		7	65	-	-	-
Great Barrington, . . . . .	-	-	-	8	-	32	97		-	-	-	-	-
Greenfield, . . . . .	16	1,200	7	1,650	-	16	124		-	-	-	5	3
Haverhill, . . . . .	70	1,200	20	250	20	16	146		-	-	-	13	27
Holyoke, . . . . .	186	2,000	81	2,150	81	16	138		-	-	-	20	10
Hudson, . . . . .	9	1,200	8	2,900	8	16	27		19	65	1	1	-
Hyde Park, . . . . .	47	2,000	7	256	7	16	283		-	-	-	6	-
Lawrence, . . . . .	177	2,000	70	5,688	70	20	399		-	-	-	41	53
Lee, . . . . .	-	-	-	672	-	16	167		-	-	-	-	-
Leominster, . . . . .	30	1,200	16	2,000	-	16	223		1	25	1	9	-
Lexington, . . . . .	-	-	-	1,012	-	10	79		-	-	-	-	-
Lowell, . . . . .	285	2,000	85	3,011	16	16	275		-	-	-	40	107
Lynn, . . . . .	211	2,000	63	2,229	-	20	299		-	-	-	22	33
Malden, . . . . .	29	1,200	11	7,906	63	16	799		1	32	1	7	6
Marlborough, . . . . .	58	1,200	26	15,077	11	16	151		11	25	5	14	-
Milford, . . . . .	22	1,200	8	2,889	26	16	73		-	-	-	2	5
Millbury, . . . . .	-	-	-	1,312	-	10	79		-	-	-	-	1
Milton, . . . . .	-	-	-	46	-	16	130		-	-	-	-	-
Nantucket, . . . . .	18	1,200	14	874	-	16	84		-	-	-	5	-
				145	-	20			-	-	-	-	-
				27	-	32			-	-	-	-	-
				2,775	-	16			-	-	-	-	-
				75	-	32			-	-	-	-	-
				1,773	14	16			-	-	-	-	-

COMPANY.	Number of Commercial Arc Lights.	Nominal Candle-power.	Number of Customers using Commercial Arc Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-power.	Number of Customers using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc Circuits.	Nominal Candle-power.	Number of Customers using only Commercial Incandescent Lights off Arc Cir- cuits.	Number of Customers using both Arc and Incandescent Lights.	Number of Customers using only Power.
Brookline, . . . . .	56	2,000	18	16,110	16	316	4	32	1	3	3
Cambridge, . . . . .	60	1,200	47	10,668	16	626	9	65	10	18	86
Central Mass. (Palmer), . . . . .	-	-	-	400 2,013 690 60 24 25	10 16 20 24 32	194	5	25	3	-	-
Charlestown, . . . . .	102	2,000	41	1,041	16	33	6	32	6	7	-
Chelsea, . . . . .	97	1,200	30	4,300	16	236	3	65	-	18	25
Clinton, . . . . .	4	1,200	1	2,300	16	49	87	25	3	-	-
Cohasset, . . . . .	-	-	-	790	16	32	-	-	-	-	-
Cottage City, . . . . .	28	1,600	10	-	-	-	-	-	-	-	-
Dedham, . . . . .	10	1,200	4	2,702	16	177	-	-	-	4	-
Edison (Boston), . . . . .	165 31 364 283 20	600 900 1,200 2,000 5,000	283	101,877	16	3,304	-	-	-	128	587
Edison (Brockton), . . . . .	70	2,000	7	6,000	16	349	-	-	-	16	29
Edison (Fall River), . . . . .	-	-	-	10,720	16	515	-	-	-	-	107
Elliot Falls, . . . . .	-	-	-	128	16	5	-	-	-	-	-
Fall River, . . . . .	141	1,200	27	1,060	16	45	-	-	-	-	3
Fitchburg, . . . . .	15 57	2,000 1,200	20	2,000	16	140	-	-	-	6	4

Somerville, . . . . .	36	1,200	19	6,500	16	826	{	35	25	7	10	13
Southbridge, . . . . .	6	4,000	16	990	16	77	{	10	50	-	3	-
South Hadley Falls, . . . . .	32	1,200	16	250	16	33	{	-	-	-	-	-
Stoughton, . . . . .	3	800	2	-	-	-	{	-	-	-	-	-
Suburban (Boston), . . . . .	230	2,000	91	8,824	16	274	{	10	25	1	29	72
Suburban (Revere), . . . . .	55	1,200	11	{ 640	10	317	{	105	100	1	3	-
Taunton, . . . . .	105	2,000	30	{ 3,748	16	120	{	6	32	-	12	4
Union (Franklin), . . . . .	8	1,200	5	2,132	16	116	{	4	-	-	3	-
United (Springfield), . . . . .	310	1,200	74	15,389	16	497	{	25	32	-	45	21
Uxbridge and Northbridge, . . . . .	-	-	-	3,300	16	177	{	-	125	-	-	-
Waltham, . . . . .	50	1,200	17	4,292	16	176	{	2	65	1	10	37
Ware, . . . . .	22	1,200	9	961	16	82	{	-	-	-	6	-
Webster, . . . . .	13	1,200	5	{ 244	16	88	{	-	-	-	1	-
Westborough, . . . . .	-	-	-	382	20	121	{	-	-	-	-	-
Westfield, . . . . .	37	2,000	17	2,418	16	81	{	1	-	-	9	-
Weymouth, . . . . .	-	-	-	470	16	214	{	-	25	-	-	-
Whitman, . . . . .	38	1,200	13	4,059	16	126	{	2	32	-	8	-
Winchendon, . . . . .	11	1,200	8	2,200	16	76	{	-	-	-	6	-
Woburn, . . . . .	44	2,000	29	1,153	16	342	{	-	-	-	29	4
Worcester, . . . . .	330	2,000	90	6,252	16	286	{	-	-	-	37	60
				9,088	16			-	-	-		

COMPANY.	Number of Commercial Arc Lights.	Nominal Candle-power.	Number of Customers using Commercial Arc Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-power.	Number of Customers using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc Circuits.	Nominal Candle-power.	Number of Customers using only Commercial Incandescent Lights off Arc Cir- cuits.	Number of Customers using both Arc and Incandescent Lights.	Number of Customers using only Power.
Natick, . . . . .	10	1,200	6	{ 244 2,113 }	{ 10 16 }	124	10	25	1	6	7
New Bedford, . . . . .	{ 66 161 }	{ 1,200 2,000 }	46	19,919	16	688	-	-	-	28	25
Newburyport, . . . . .	20	1,200	11	{ 2 296 23 }	{ 16 20 32 }	59	8	32	16	6	9
Newton, . . . . .	2	1,500	2	7,991	16	244	1	32	-	2	-
North Adams, . . . . .	76	1,200	20	2,875	16	193	14	65	-	8	-
Northampton, . . . . .	30	1,200	10	5,000	16	175	-	-	-	8	3
Orange, . . . . .	-	-	-	1,800	16	135	-	-	-	22	5
Pittsfield, . . . . .	106	1,200	29	8,805	16	488	-	-	-	4	18
Plymouth, . . . . .	13	1,200	5	2,430	16	126	8	32	5	3	6
Quincy, . . . . .	4	1,200	3	{ 400 2,800 1,275 }	{ 10 16 16 }	252	-	-	-	-	-
Rawson (Leicester), . . . . .	-	-	-	{ 1 54 188 7,650 }	{ 6 8 10 16 20 25 32 60 64 126 }	58	-	-	-	-	-
Salem, . . . . .	148	2,000	45	{ 20 84 11 5 1 }	{ 25 32 60 64 126 }	474	1	32	1	32	23





The following table shows the number of *public* lamps of each candle-power in use June 30, 1895, and the price paid, also the average number in use with the average number of hours per night, and nights per month that they were run during the year ending on that date: —

COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Average Daily Number of Street Lights.	Number of Hours per Night.	Number of Nights per Month.	PRICE PAID.
Abington and Rockland, . . .	377	25	371	4.9	24.5	{ \$14 per year for incandescents.
Adams, . . .	32	1,200	31	4.7	26.6	{ \$66 per year for arcs.
Amherst, . . .	23	1,200	22	3.5	21.9	{ \$75 per lamp.
Amesbury, . . .	2	25	2	5.8	23.5	{ \$90 per year, one lamp free.
Andover, . . .	61	1,200	61	5.8	23.5	{ \$450 per year for 21 lights.
Athol, . . .	112	25	66	5.8	25.6	{ \$30 per year.
Attleborough, . . .	31	1,200	28	6.0	25.6	{ \$75 per year.
Beverly, . . .	86	1,200	64	7.9	28.2	{ \$3,700 per year for 31 arcs and 73 incandescent 25 c. p. lamps in three-year contract.
Blue Hill (Canton), . . .	66	32	66	7.9	28.2	{ \$15 per year.
Boston, . . .	1,250	18	46	10.8	30.4	{ \$75 per year.
Bridgewater, . . .	47	32	—	4.5	23.7	{ \$24 per year.
Brookline, . . .	2,154	85	1,952	10.5	30.4	{ \$30 per year.
Cambridge, . . .	360	2,000	330	10.7	30.4	{ \$115 per year.
Central, Mass. (Palmer), . . .	253	32	222	4.7	25.8	{ \$75 per year.
Charlestown, . . .	461	1,200	446	10.6	30.4	{ 35 cents per lamp per night.
Chelsea, . . .	125	25	123	10.2	27.9	{ 74 cents per night.
	100	1,200	93			{ 30 cents per night.
	169	2,000	162			
	192	25	192			
	197	1,200	197			

Milbury, . . . . .	9	32	6	4.7	25.7	{ \$20 per year.
Milton, . . . . .	416	1,200	26	10.9	28.7	{ \$75 per year.
Nantucket, . . . . .	57	25	398	4.0	23.0	{ \$20 per year.
Natick, . . . . .	127	1,200	24	4.8	25.2	{ Contract price \$2,400 for 27 arcs, and 57 incandescents in summer months and 3 arcs less other months.
New Bedford, { New Bedford, . . . . .	80	1,200	127	10.2	26.5	{ \$17.50 per year.
Fairhaven, . . . . .	162	2,000	33	10.3	20.0	{ 25 cents per night.
Newburyport, . . . . .	81	16	162	5.2	24.1	{ 7 cents per night.
Newton, . . . . .	15	1,200	11	5.7	27.8	{ 40 cents per night.
North Adams, . . . . .	867	25	138	9.3	30.4	{ 64 cents per night.
Northampton, . . . . .	134	1,200	125	4	26.0	{ \$1,663 per month for 20 c. p. lamps.
Orange, . . . . .	4	65	132	4	25.2	{ \$2.50 per month for 32 c. p. lamps.
Pittsfield, . . . . .	108	1,200	41	10.6	30.4	{ \$73.50 per year.
Plymouth, . . . . .	154	1,200	58	10.6	30.4	{ \$109.50 per year.
Quincy, . . . . .	41	1,200	302	6.0	30.4	{ 15 cents per night.
Rawson (Leicester), . . . . .	44	25	3	6.0	30.4	{ \$67.50 per year running till midnight; 20 lights run all night at \$86.25.
Salem, . . . . .	270	25	13	6.0	30.4	{ \$6.25 per month.
	142	25	173	5.2	26.2	{ \$100 per year.
	122	32	96	4.5	24.0	{ \$65 per year.
	1	65	150	9.9	30.4	{ \$27 per year.
	13	25	613	9.9	30.4	{ \$16.75 per year.
	186	2,000	181	9.9	30.4	{ \$18 per year.
						{ \$38 per year.
						{ \$75 per year every dark night to midnight.
						{ \$20 per year.
						{ \$75 per year.
						{ \$20 per year.
						{ \$24 per year.
						{ 40 cents per night.

<sup>1</sup> Run only in June. <sup>2</sup> Dark to midnight. <sup>3</sup> No record. <sup>4</sup> All night. <sup>5</sup> Every night.

<sup>6</sup> All dark hours. <sup>7</sup> 19 arcs run every night, all others every dark night. <sup>8</sup> Every dark night.

COMPANY.		Number of Public Lamps.	Nominal Candle-power.	Average Daily Number of Street Lights.	Number of Hours per Night.	Number of Nights per Month.	Price Paid.
Lawrence,	Lawrence,	441	20	428	6.0	30.4	\$1.50 per month.
		120	20	120	10.0		\$2.25 per month.
		72	1,200	63	10.5		\$7.50 per month.
		94	2,000	94	1.4		\$8.33 per month.
Lee,	Methuen,	4	20	14	6.7	22.0	\$1.50 per month.
		17	2,000	16	7.1	22.4	\$5.83 per month.
	North Andover,	1	20	1	5.7	27.4	\$1.25 per month.
		31	1,200	31	6.1	22.0	\$6.41 per month.
Leominster,		102	30	93	3.3	26.0	\$12.50 per year.
		62	25	63	6.3		\$16 per year.
		59	1,200	59			\$73 per year.
		114	30	107	4.7	23.0	\$4,000 yearly contract for 37 arcs and the 118 incandescents, \$75 for additional arc lights and \$16 for additional incandescents.
Lexington,		4	32	33			36 cents per night.
		37	1,200	33	4.4		\$20 per year.
		412	2,000	1,211	8.4	29.2	\$146 per year.
		247	2,000	247	10.5	30.4	\$16 per year.
Lynn,	Nahant,	4	25	3.8	7.7	20.0	\$72 per year.
		40	1,200	40			\$72 per year.
	Swampscott,	19	25	19	7.7	20.0	\$72 per year.
		86	1,200	86	7.7	20.0	\$72 per year.
Malden,	Saugus,	43	1,200	43	7.7	20.0	\$72 per year.
		798	25	724	10.4		\$25,000 per year for 94 arcs and 780 incandescents; 3 arcs at \$100 per year; 13 incandescents at \$22.50 per year.
		97	1,200	89			\$11,554.50 per year for all electric lights and 117 oil lamps maintained by the company.
		363	25	317	5.6	30.4	\$8,820 per year for all the lights.
Marlborough,	Medford,	51	1,200	63	5.1	20.0	\$8,046 per year for 28 arcs and 330 incandescents; 3 arcs at \$87 per year; 40 incandescents at \$17 per year.
		400	25	240			\$17.50 per year.
		42	1,200	25	4.5	27.0	\$90 per year.
		370	25	321	6.6	30.4	\$22.50 each for 40, and \$24 per year for each additional light.
Millford,	Everett,	31	1,200	28			\$100 per year; to 11 P.M. six nights and to 12 P.M. one night per week.
		151	25	150			
		57	1,200	56			
		44	25	44	4.8	30.4	

Whitman, . . . . .	115	25	115	4.7	21.6	{ \$12.50 per year.
Winchendon, . . . . .	27	1,200	27	4.9	26.7	{ \$80 per year.
Stoneham, . . . . .	40	25	40			{ \$15 per year.
Woburn, { Winchester, . . . . .	25	1,200	24			{ \$75 per year.
Worcester, { Woburn, . . . . .	123	25	123			{ \$14 per year.
	23	2,000	23			{ \$83 per year.
	158	25	158	5.8	20.0	{ \$90 per year.
	17	2,000	17			{ \$15 per year.
	303	25	303			{ \$75 per year.
	59	1,200	59			{ \$24 per year.
	41	25	39	10.3	30.4	{ 35 cents per night.
	437	2,000	426			

The following table shows the price charged by the several electric light companies for commercial lights on June 30, 1895:—

COMPANY.	INCANDESCENT LIGHTS.			AERO LIGHTS.	REMARKS.	
	RATES BY METER.					Rates by Contract.
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Abington and Rockland,	-	-	1 cent,	-	Ten per cent. discount if paid before the fifteenth of the month; customers pay for wiring and renewals.	
Adams, . . . .	-	1 cent,	-	-	Renewals free; wiring in stores and offices free, in dwellings at cost.	
Amesbury, . . . .	-	-	-	3 nights per week, each lamp, \$57.00; 4 nights, \$63.00; 5 nights, \$69.00; 6 nights, \$75.00; 7 nights, \$81.00 per year.	Wiring and all lamps at consumers' expense.	



COMPANY.	INCANDESCENT LIGHTS.			ARC LIGHTS.	Remarks.	
	RATES BY METER.					
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Boston, . . . .	-	-	1 cent,	125 c. p. lamps for 12 months, each lamp 50 cents per day; 65 c. p. for 12 months, 30 cents per day; 82 c. p. for 12 months, 20 cents per day.	1 lamp for 12 months, 75 cents; for 6 months, 80 cents; for 3 months, 90 cents per day; 2 lamps for 12 months, each 70 cents; for 6 months, each 75 cents; for 3 months, each 85 cents per day; 3 or 4 lamps for 12 months, each 65 cents; for 6 months, each 70 cents; for 3 months, each 80 cents per day; 5 to 7 lamps for 12 months, each 60 cents; for 6 months, each 65 cents; for 3 months, each 75 cents per day; 8 or 9 lamps for 12 months, each 55 cents; for 6 months, each 60 cents; for 3 months, each 70 cents per day; 10 lamps for 12 months, each 50 cents; for 6 months, each 55 cents; for 3 months, each 65 cents per day.	Inside incandescent wiring charged to customer at cost; lamps furnished and renewed free, except those broken by cus- tomer.
Bridgewater, . . . .	-	1 cent,	-	\$10.00 per year for each 16 c. p. lamp.	\$70.00 per lamp per year.	Wiring \$2.00 per lamp, open wiring; \$2.75 per lamp for concealed work. Lamp renewals free to contract cus- tomers; to meter cus- tomers 65 cents per lamp.

Brookline, . . . .	-	-	1 cent,	Lights burning until 7.30 p.m., \$12.00 each per year; until 8.30 p.m., \$15.00 each per year; until 11.30 p.m., \$18.00.	Lights burning until 7.30 p.m., \$65.00 per year; until 8.30 p.m., \$75.00 per year; until 9.30 p.m., \$85.00 per year; until 11.30 p.m., \$100.00 per year; all night, 40 cents per night.	Lamps free to contract customers only.
Cambridge, . . . .	16½ cents,	1 cent,	-	-	To 9 o'clock, 6 nights per week, \$84.00 per year; to 12 o'clock, 6 nights per week, \$100.00 per year; to 12 o'clock every night, \$120.00 per lamp per year.	Consumers pay for lamps and wiring. Fifteen per cent discount from meter rates on bills paid before the 15th of the month.
Central, Mass. (Palmer), . . . .	-	-	-	10 c. p. lamp to 9 o'clock, burning 4 nights per week, \$5.00; 16 c. p. to 9 o'clock, burning 4 nights per week, \$8.00; 20 c. p. to 9 o'clock, burning 4 nights per week, \$9.00 per year.	Lamps guaranteed to burn 600 hours; 35 cents for renewals. Wiring at cost.	
Charlestown, . . . .	-	-	-	50 cents per night per group of 8, 16 c. p. lamps running an average of about 6 hours per night.	50 cents per night per light.	Lamp renewals free.
Chelsea, . . . .	-	-	1 cent,	16 c. p. lamps, \$1.25 each per month for stores.	40 cents per lamp per night until 12 p.m., 25 cents until 6.30 p.m.	First lamp free; renewals 25 cents each.
Clinton, . . . .	-	-	1½ cents,	\$1.00 per light per month.	One light, \$8.33 per month; 2 lights, \$7.50 each; 3 lights, \$7.00 each; 4 or more lights, \$6.50 each.	Wiring at cost; renewals free.
Cohasset, . . . .	-	-	-	Special contract rates for each customer.	-	Customers pay for renewals.
Cottage City, . . . .	-	-	-	-	Single lights, \$50.00 per season of 92 days. 2 lights, \$45.00 each; 4 or more, \$40.00 each.	-



COMPANY.	INCANDESCENT LIGHTS.				Arc Lights.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Dedham, . . .	20 cents, .	-	-	Contracts based on \$10.00 per lamp per year burning until 10 P.M.	\$70.00 per year per lamp.	Customers pay for renewals.
Edison (Boston), . .	-	-	1 cent, .	-	2,000 c. p., 12 cents per lamp per hour; 1,200 c. p., 9 cents per hour; 600 c. p., 5 cents per hour.	Lamp renewals free.
Edison (Brockton), .	25 cents, .	-	1½ cents, .	-	Three nights per week, each lamp \$8.00 per month; 4 nights, \$9.00; 7 nights, \$10.00.	Lamp renewals free. When bills are more than \$2.00 per month, rate is 20 cents per kilowatt hour by meter.
Edison (Fall River), .	-	-	1 cent, .	-	-	Inside wiring at net cost; renewals free.
Fall River, . . .	20 cents, .	-	-	-	First 3 lights, \$7.00 each per month; next 4 lights, \$6.00 each per month; each succeeding light, \$5.00.	Lamp renewals free.
Fitchburg, . . .	20 cents, .	-	-	\$1.50 per month, for each 16 c. p. lamp.	One light, 3 nights, per week \$8.00 per month; 2 or more lights, 3 nights, \$7.00 per month each; 1 light, 6 or 7 nights per week, \$10.00 per month; 2 or more lights, 6 or 7 nights, \$9.00 per month each.	Wiring free; customers pay for lamps and renewals.
Framingham, . . .	-	-	-	Every night, \$1.00 per lamp per month; 6 nights per week, 90 cents.	Every night, \$8.00 per lamp per month; 3 nights per week, \$6.00 for first, \$5.00 for each additional lamp.	No free wiring; renewals free.

Franklin (Turner's Falls),					Wiring and renewals free.
Gardner,	25 cents. 50 cents for shops and factories.	-	-	<p>Four nights in the week to 9 P.M., \$7.00 per year; 6 nights in the week to 11 P.M., \$10.00; 7 nights, \$11.00 per lamp.</p> <p>Stores, \$7.50, \$9.50 or \$10.50 per lamp per year, for 4, 5 or 6 nights per week.</p>	<p>Incandescent lamp renewals free to meter customers, at cost to others. Wiring at customer's expense. Discount from regular rates on arcs and incandescents of 10 per cent. if paid before the 10th of the month.</p>
Gloucester,	18 cents.	-	-	<p>\$1.00 per month for each 16 c. p. lamp.</p>	<p>Wiring at cost; renewals free to contract customers; to meter customers at cost.</p>
Grafton,	-	1 cent.	-	<p>\$10.00 per year for each 16 c. p. lamp.</p>	<p>Customers charged for wiring and lamps.</p>
Great Barrington,	-	1 cent.	-	<p>Over 400 ampere hours per month, the rate is <math>\frac{1}{4}</math> cent.</p>	<p>Customers charged for wiring and lamps.</p>
Greenfield,	-	-	1 cent.	-	<p>Lamp renewals free to meter customers, at cost to contract customers.</p>
Haverhill,	20 cents.	-	-	-	<p>Wiring at cost.</p>
Holyoke,	-	-	14 cents.	-	<p>Wiring at cost; renewals free.</p>
				<p>50 cents per light per night.</p> <p>Six nights per week, until 11 P.M., \$90.00 per light per year; 4 nights until 10.30 P.M., other nights to 6.30 P.M., \$67.50; 3 nights until 10.30 P.M., other nights to 6.30, \$63.00.</p>	<p>Arc wiring free; incandescent renewals at cost.</p>

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.	Remarks.
	RATES BY METER.					
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.	Rates by Contract.		
Hudson,	.	-	1 cent,	\$1.00 per lamp per month.	\$6.25 per lamp per month burning until 10 P.M.	Customers charged for wiring and renewals. No free wiring; customers pay for lamps. Discount for incandescent lights by meter only, 5 per cent. on monthly bills under \$5.00 and 10 per cent. on other bills if paid by the 15th of the month. Wiring charged; lamps free. Wiring and renewals at customer's expense. Renewals at customer's expense. Wiring at cost.
Hyde Park,	.	20 cents,	-	\$10.00 each lamp per year running until 10 P.M.	\$70.00 per lamp per year.	
Lawrence,	.	-	1 cent,	-	Two nights per week, May to September, \$5.50, balance of the year, \$6.00 per lamp per month; 3 nights per week, \$6.00; 4 nights, \$7.50; 6 nights, \$8.00; 7 nights, \$9.00.	
Lee,	.	20 cents,	-	75 cents per lamp per month.	-	Wiring and renewals at customer's expense. Discounts on metered lights: On monthly bills of \$10.00 or less, 10 per cent.; over \$10.00 and less than \$20.00, 15 per cent.; \$20.00 and up to \$30.00, 20 per cent.;
Leominster,	.	20 cents,	-	Lights running until 10 o'clock, \$10.00 per year; until 12 o'clock, \$12.00; all night, \$18.00 per lamp.	\$72.00 per lamp per year, 7 nights per week, until 11 P.M. \$50.00 per year, 3 nights, until 11 P.M.	
Lexington,	.	27 cents,	-	-	-	

Lowell, . . . . .	12 cents,	-	-	-	\$1.00 per lamp per month. \$10.00 per lamp per month, burned every night; 50 cents per lamp per night, burned 3 or 4 nights per week; on yearly contracts from \$8.44 to \$7.00 per lamp per month, graded according to number of lamps and nights burned. One light six nights per week to 11 P.M., 1 night to 12 P.M., \$10.00 per month; 5 nights, \$9.00; 1 night to 11 P.M., 4 nights to 6.30 P.M. and 1 night to 12 P.M., \$7.00 per month.	\$30.00 and over, 25 per cent. Renewals at customer's expense.
Lynn, . . . . .	18 cents; 16 cents to large consumers.	-	-	-	\$1.00 to \$1.25 per lamp per month. \$10.00 per month for single light, \$8.33½ per lamp for 2 lights. Special rates for larger numbers according to hours named.	Renewals free, on contract lights only.
Malden, . . . . .	25 cents,	-	-	-	\$1.00 per lamp per month for 16 c. p. lamps; all night \$1.50 per month; special reduced rates where many lights are used.	Lamps and renewals for contract lights free. For metered lights no free renewals. Twenty per cent. discount on bills paid before 15th of current month.
Marlborough, . . . . .	25 cents,	-	-	-	16 c. p. lamps in stores closing 3 nights a week at 6 P.M., \$10.00 per light per year; 6 nights per week burning until 9 P.M., \$12.00; until 11 P.M., \$13.50; until 12 P.M., \$15.00 per lamp per year.	Wiring at cost and renewals free.
Milford, . . . . .	25 cents,	-	-	-	Outside use, 6 or 7 nights per week, April to October, \$6.67 per lamp per month; October to April, \$10.00. Inside use, April to October, 1 lamp 6 or 7 nights per week, \$8.00 per month; 2 lamps 6	Wiring and renewals at customer's expense. On monthly bills for from 20 to 30 kilowatt-hours, 24 cents per kilowatt-hour, for 30 to 40 kilowatt-hours, 23 cents; 40 to 60

COMPANY.	INCANDESCENT LIGHTS.			RATES BY METER.	ASB LIGHTS.	REMARKS.
	RATES BY CONTRACT.					
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Hudson,	-	-	1 cent,	\$1.00 per lamp per month.	\$6.25 per lamp per month burning until 10 P.M.	Customers charged for wiring and renewals. No free wiring; customers pay for lamps. Discount for incandescent lights by meter only, 5 per cent. on monthly bills under \$5.00 and 10 per cent. on other bills if paid by the 15th of the month. Wiring charged; lamps free. Wiring and renewals at customer's expense. Renewals at customer's expense. Wiring at cost.
Hyde Park,	20 cents,	-	-	\$10.00 each lamp per year running until 10 P.M.	\$70.00 per lamp per year.	
Lawrence,	-	-	1 cent,	-	Two nights per week, May to September, \$5.60, balance of the year, \$6.00 per lamp per month; 3 nights per week, \$6.00; 4 nights, \$7.50; 6 nights, \$8.00; 7 nights, \$9.00.	
Lee,	20 cents,	-	-	75 cents per lamp per month.	-	Wiring and renewals at customer's expense. Renewals at customer's expense. Wiring at cost.
Leominster,	20 cents,	-	-	Lights running until 10 o'clock, \$10.00 per year; until 12 o'clock, \$12.00; all night, \$18.00 per lamp.	\$72.00 per lamp per year, 7 nights per week, until 11 P.M. \$60.00 per year, 3 nights, until 11 P.M.	
Lexington,	27 cents,	-	-	-	-	

Wiring and renewals at customer's expense. Discounts on metered lights: On monthly bills of \$10.00 or less, 10 per cent.; over \$10.00 and less than \$20.00, 15 per cent.; \$20.00 and up to \$30.00, 20 per cent.;

Newburyport,				Series incandescent lights, 65 c. p. 4 to 7 nights per week, 1 light, \$5.00 per month; 2 lights, \$4.75 each; 3 lights, \$4.50 each; 4 lights, \$4.25 each; 5 or more, \$4.00 each. One to 3 nights per week, 1 light, \$3.50 per month; 2 lights, \$3.37½ each; 3 lights, \$3.25 each; 4 lights, \$3.12½ each; 5 lights, \$3.00 each; 6 or more, \$2.83½ each. Direct current incandescent, 20 c. p. lamps, 4 to 7 nights per week, \$1.25 each per month; 1 to 3 nights per week, \$1.00; 32 c. p. lamp, 4 to 7 nights, \$2.00 each per month; 1 to 3 nights per week, \$1.60.	Four to 7 nights per week, 1 light, \$10.00 per month; 2 lights, \$9.00 each; 3 or more, \$8.00 each; 1 to 3 nights per week, 1 light, \$7.00 per month; 2 lights, \$6.25 each; 3 or more, \$5.67 each.	Eight per cent. discount from these prices for incandescent lights, and a further discount of 5 per cent. on all bills paid before the 10th of the month. Renewals at consumers' expense.
Newton,	25 cents,	-	-	-	25 cents per 1,000 watt hours.	20 per cent. discount if paid on or before the 20th of month. Renewals at customer's expense.
North Adams,	20 cents,	-	-	-	Single lamp, 40 cents per night; 2 lamps, 30 cents each; 3 or more at 25 cents each.	Renewals free. Rates on monthly bills for 50 to 100 kilowatt hours, 17½ cents per kilowatt hour; over 100 kilowatt hours, 15 cents.
Northampton,	20 cents,	-	-	1 cent,	\$75.00 per light per year burning every night till 10 p.m.; \$100.00 till midnight; \$60.00 per light for two nights a week till 10 p.m.	Lamps on meter at consumers' cost; other lamp renewals free.

COMPANY.	INCANDESCENT LIGHTS.			Rates by Contract.	ABC LIGHTS.	Remarks.
	RATES BY METER.					
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Milford — <i>Con.</i> ,	-	-	-	-	or 7 nights per week, \$14.50; 3 lamps 6 or 7 nights per week, \$20.50; 4 lamps 6 or 7 nights per week, \$28.50 per month. From October to April, 6 or 7 nights per week, 1 lamp, \$12.00; 2 lamps, \$21.50; 3 lamps, \$30.50; 4 lamps, \$38.50 per month.	kilowatt-hours, 22 cents; over 50 kilowatt-hours, 21 cents.
Millbury,	20 cents,	-	-	Running until 10 p.m., \$10.00 per lamp per year.	-	Wiring and lamps at cus- tomer's expense.
Milton,	20 cents,	-	-	One cent per 16 c. p. lamp hour.	-	Wiring and renewals at customer's expense.
Nantucket,	-	-	-	\$10.00 per 16 c. p. lamp per year.	\$100.00 per light per year.	Wiring at cost; lamps free.
Natick,	-	-	-	First three lamps, \$1.20 per month each; second three, \$1.00; third three, 80 cents; fourth three, 60 cents; addi- tional lamps, 50 cents each.	First light, \$8.00; 2d light, \$7.00; 3d light \$6.00 per light per month.	Wiring at cost; renewals free.
New Bedford,	-	1 cent,	1 cent,	-	Various contracts on the basis of 5 cents per hour, and rent of lamp at \$6.00 to \$10.00 per year.	Discounts, bills \$8.00 per month and under, 5 per cent.; \$8.00 to \$16.00, 10 per cent.; \$16.00 to \$20.00, 15 per cent.; over \$20.00, 25 per cent. for prompt payment. Lamps and renewals free.

Orange, . . . . .	17 to 20 cents.		62½ cents to \$1 per lamp per month by contract, according to number of hours used per week and number of lamps.			A charge for renewals and wiring.
Pittsfield, . . . . .	-	1.2 cents, .	-	-	-	Customers pay for wiring and renewals. Rate of monthly bills of from 250 to 500 amperes hours, 1.1 cents per amperes hour; 500 to 1,500, 1 cent; 1,500 to 2,500, 0.9 cent; 2,500 to 3,500, 0.8 cent; 3,500 or more, 0.7 cent. 5 per cent discount on bills paid on or before the fifteenth of the month.
Plymouth, . . . . .	20 cents, .	-	-	-	-	Wiring and renewals at cost.
Quincy, . . . . .	-	-	-	1 cent,	-	Renewals at customer's expense.
Rawson (Leicester), . . . . .	20 cents, .	-	-	-	-	Renewals at customer's expense.

Burning until 6 p.m. 3 nights per week, and until 9 p.m. 3 nights, 1 lamp \$84 per year; 2 or more lamps \$72.00 each; same service as above from April 1st to September 1st, 1 lamp, \$25.00; 2 lamps, \$24 each; from September 1st to April 1st, 1 lamp, \$63.00; 2 lamps, \$60.00 each. Until 9 p.m. 6 nights a week, 1 lamp, \$120.00 per year; 2 lamps, \$108.00 each; same service, from April 1st to September 1st, 1 lamp, \$40.00; two or more lamps, \$36.00 each; September 1st to April 1st, 1 lamp, \$84.00; 2 lamps, \$76.00 each. Until 10 30, every night per week, 1 lamp, \$144.00 per year; 2 lamps, \$132.00 each. For occasional service 12½ cents per hour per lamp. 30 cents per carbon.

\$90.00 per light per year, moon schedule.



COMPANY.	INCANDESCENT LIGHTS.				Rates by Contract.	Rates by Contract.	Remarks.
	RATES BY METER.						
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.				
Northampton — Com., .	-	-	-	night, \$16.00; 7 nights until 10 P.M., \$13.00; until 11 P.M., \$16.00; until mid-night, \$17.00; all night, \$20.00. 10 c. p. lamps used 2 nights per week until 10 P.M. and 4 nights until 6 P.M., \$7.00 each per year; 6 nights until 9 P.M., \$8.00; until 10 P.M., \$9.00; until 11 P.M., \$10.00; until mid-night, \$12.00; 7 nights until 10 P.M., \$10.00; until 11 P.M., \$11.00; until mid-night, \$13.00; all night, \$15.00. 20 c. p. lamps used 2 nights per week until 10 P.M., and 4 nights until 6 P.M., \$10.00 each per year; 6 nights until 9 P.M., \$12.00; until 10 P.M., \$15.00; until 11 P.M., \$18.00; until mid-night, \$20.00; 7 nights until 10 P.M., \$16.00; until 11 P.M., \$20.00; until mid-night, \$21.00; all night, \$25.00. 25 per cent. added to these rates when less than 3 lights are used.			

Stoughton, Suburban (Revere),	20 cents,	-	-	are for 16 c. p. lamps. Discount of 5 per cent. on bills paid within 5 days. By contract, \$10.00 per year burning until 10 P.M.; until 12.30 A.M., \$12.00; until daylight, \$18.00 per lamp.	\$60.00 per light per year. \$80.00 per lamp per year. Summer rates, 65 cents per night per light. For all day lights, 2,000 c. p., 75 cents per day; for lights dark to midnight, 1 to 6 lights 50 cents per light per night; 6 to 10 lights, 45 cents each; 10 lights or more, 35 cents each. \$7.00 per lamp per month every night till 10.30 P.M.; \$3.50 per month for 3 nights per week.	Renewals paid by customers. Thirty-five cents per kilowatt hour to summer customers. Renewals free. No wiring.
Suburban (Boston),	20 cents,	-	-		Single lamp burning 4 nights per week till 10 P.M., \$60.00 per year; till 12 P.M., \$75.00; every night till 10 P.M., \$75.00 per year; till 12 P.M., \$90.00.	Discount about 10 per cent. on 15 lights or more. Wiring at cost; renewals free except meter customers.
Taunton,	-	-	1 cent,	\$1.00 per light per month.		Wiring and renewals at customer's expense.
Union (Franklin),	20 cents,	-	-	16 c. p. lamps, every night till 10 P.M., \$10.00 per lamp per year; till 12 P.M., \$12.00; till daylight, \$18.00; 20 c. p. lamps till 10 P.M., \$12.00 per year; till 12 P.M., \$15.00; till daylight, \$21.00. Above 20 c. p., special rates.		
United (Springfield),	-	1½ cents,	-		Forty cents per light per night.	Monthly discounts on 500 ampere hours, 20 per cent.; on 1,000, 30 per cent.; on 2,000, 33½ per cent.; on 4,000, 40 per cent. Renewals free when monthly bills average 50 cents per lamp installed.

COMPANY.	INCANDESCENT LIGHTS.				Also Lights.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Salem, . . . .	20 cents, .	-	-	-	\$11.50 per lamp per month for 7 nights per week till 11 o'clock; \$10.00 per month for 6 nights till 11 o'clock; \$8.50 for 1 night till 11 o'clock, 2 till 10.30 and 3 nights per week till 6.30. \$75.00 to \$120.00 per year.	Renewals free, except broken lamps. Wiring at cost. For arc lamps 5 per cent. and for incandescent lights 25 per cent. discount for prompt payment. Renewals at customer's expense. Discount on incandescent light bills of 10 per cent. for payment before the fifteenth of the month.
Somerville, . . . .	20 cents, .	-	-	-		Meter lamps at customer's expense; contract lamps free. Wiring at cost. 5 per cent. discount on meter bills paid within 15 days. Wiring and renewals at cost.
Southbridge, . . . .	-	-	-	-	\$10.00 per lamp per year for 9 lamps or less; for 10 lights or more, 10 per cent. less. 6 nights per week till 6.30 P.M. \$6.00 per lamp per year; till 6.30 P.M. ordinarily and till 10 P.M., 2 nights per week, \$7.20; till 6.30 P.M. ordinarily and till 10 P.M., 3 nights per week, \$7.80; till 6.30 P.M. ordinarily and till 10 P.M., 4 nights per week, \$8.40; till 9 P.M., 6 nights per week, \$8.40; till 10 P.M., 6 nights per week, \$10.00; till 11 P.M., 6 nights, \$11.00. Prices	
South Hadley Falls, . . . .	20 cents, .	-	-	-		

Westborough,	20 cents,	-	-	-	-	Wiring at cost. Renewals 35 cents each.
Westfield,	-	-	-	-	-	Exposed wiring free; lamps and renewals at consumers' expense.
Weymouth,	-	-	-	-	-	Consumers pay for wiring and renewals.
Whitman,	-	-	-	-	-	Renewals at customer's expense.
Winchendon,	20 cents,	-	-	-	-	Wiring and renewals at cost.
Woburn,	20 cents,	-	-	-	-	Wiring at cost. Renewals 35 cents each.
Worcester,	20 cents,	1 cent,	-	-	-	Renewals free to stores; others at cost. Consumers pay for wiring.

\$7.50 per light per year.

For one 16 c. p. lamp every night until 11 p.m., \$1.25 per month every night except Sunday until 11 p.m., \$1.15 5 nights until 9 p.m., 1 night until 11 p.m., \$1.00; 4 nights until 8 p.m., 2 nights until 11 p.m., 85 cents; 3 nights until 6 p.m., 2 nights until 9 p.m., 1 night until 11 p.m., 70 cents per month; 10 c. p. lamps, 25 per cent. less than above rates; 20 c. p. lamps, 20 per cent. more than above rates.

\$3.00, \$6.00 and \$10.00 for each 16 c. p. lamp per year. 16 c. p., until 10 p.m., \$10.00 per lamp per year; until midnight, \$12.00.

Six or 7 nights per week, \$12.00 per lamp per year; 5 nights, \$11.00; 4 nights or less, \$10.00.

Burning until 9 p.m., \$1.00 per lamp per month; until 10 30 p.m., \$1.60 per month; until 12 p.m., \$1.75 per month; all night, \$2.00 per month.

Two nights to 10.30, 1 night to 12.30 and 3 nights per week to 6.30 p.m., \$5.42 per lamp per month; 1 night to 10.30, 1 night to 12.30 and 4 nights to 6.30 p.m., \$5.00 per month; 5 nights to 10.30, 1 night to 12.30 p.m., \$7.75; one night 75 cents.

\$100.00 per light per year.

\$60.00 per light per year.

\$50.00 and \$75.00 per light per year.

Burning 7 nights per week, \$9.00 per lamp per month; 6 nights, \$8.00; 5 nights, \$7.00; 4 nights or less, \$6.00.

Burning until 9 p.m., 40 cents per lamp per night; until 11 p.m., 50 cents; all night, 60 cents. Day lights, 65 cents per light per day.

## CASES PENDING BEFORE THE BOARD.

Appeal of the Edison Electric Illuminating Company of Boston from a decision of the mayor and aldermen of Boston, granting permission to the Quincy Market Cold Storage Company to use overhead electric wires.

Petition of consumers of Jamaica Plain Gas Light Company for a reduction in the price of gas.

Appeal of the Edison Electric Illuminating Company of Boston from a decision of the board of aldermen of Boston, granting permission to J. H. H. and T. W. Carter to lay electric wires under Spring Lane.

Petition of Boston Electric Light Company for approval of an issue of new bonds.

Petition of consumers of Malden and Melrose Gas Light Company for a reduction in price of gas.

Petition of Dorchester Gas Light Company for approval of an issue of new stock.

Petition of Natick Gas and Electric Company for approval of an issue of new bonds.

Petition of selectmen of Plymouth for a reduction in price and improvement in quality of the lights supplied by the Plymouth Electric Light Company.

Petition of Blackstone Electric Light Company for approval of an issue of stock.

Petition of Martha's Vineyard Electric Light and Power Company for approval of an issue of stock and of bonds.

Appeals of Bay State Gas Company, South Boston Gas Light Company, Roxbury Gas Light Company and Boston Gas Light Company from an order of the board of aldermen of Boston, passed Dec. 3, 1894, in favor of Brookline Gas Light Company.

Respectfully submitted,

FORREST E. BARKER.

MORRIS SCHAFF.

CHARLES H. GIFFORD.

JAN. 1, 1896.





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## APPENDICES.

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## APPENDIX A.

### BALANCE SHEETS, MANUFACTURING AND PROFIT AND LOSS ACCOUNTS, TO JUNE 30, 1895.

[From the returns made as corrected by the Board.]

#### ABINGTON AND ROCKLAND, THE ELECTRIC LIGHT AND POWER COMPANY OF.

Assets.	
Real estate, . . . . .	\$23,568 42
Steam plant, . . . . .	33,875 60
Electric plant, . . . . .	30,563 44
Electric lines, . . . . .	24,443 70
Meters, . . . . .	4,030 27
Transformers, . . . . .	385 72
Due for light and power, . . . . .	2,816 71
Fuel on hand, . . . . .	835 25
Carbons on hand, . . . . .	69 97
Oil and waste on hand, . . . . .	43 89
Horses, wagons, etc., . . . . .	381 70
Sundry accounts due the company, . . . . .	156 18
Office furniture, . . . . .	290 89
Cash on hand, . . . . .	8,698 09
Total assets, as per books of the company, . . . . .	<u>\$130,159 83</u>
LIABILITIES.	
Capital stock, . . . . .	\$71,700 00
Notes payable, . . . . .	50,000 00
Total liabilities, as per books of the company, . . . . .	<u>\$121,700 00</u>
Profit and loss balance, . . . . .	8,459 83
	<u>\$130,159 83</u>
MANUFACTURING ACCOUNT.	
	Dr. Cr.
Operating expenses, . . . . .	\$21,048 23
Income from sale of light and power, . . . . .	\$31,872 83
Balance to profit and loss, . . . . .	10,824 60
	<u>\$31,872 83</u> <u>\$31,872 83</u>
PROFIT AND LOSS ACCOUNT.	
	Dr. Cr.
Balance June 30, 1894, . . . . .	\$3,923 14
Balance of manufacturing account, . . . . .	10,824 60
Interest paid, . . . . .	\$2,675 41
Dividends declared, . . . . .	3,112 50
Depreciation, . . . . .	500 00
Balance June 30, 1895, . . . . .	8,459 83
	<u>\$14,747 74</u> <u>\$14,747 74</u>

## ADAMS ELECTRIC LIGHT AND POWER COMPANY.

## ASSETS.

Real estate, . . . . .	\$4,094 48
Steam plant, . . . . .	11,815 31
Electric plant, . . . . .	6,819 96
Electric lines, meters, transformers and arc lamps, . . . . .	9,541 90
Incandescent installation, . . . . .	1,706 51
Due for electric light and power, . . . . .	1,437 38
Fuel on hand, . . . . .	440 00
Carbons on hand, . . . . .	40 00
Oil and waste on hand, . . . . .	33 00
Incandescent lamps on hand, . . . . .	22 50
Globes on hand, . . . . .	6 50
Other materials on hand, . . . . .	225 50

Total assets, as per books of the company, . . . . . \$36,183 04

## LIABILITIES.

Capital stock, . . . . .	\$8,500 00
Notes payable, . . . . .	9,501 28
Unpaid bills, . . . . .	17,998 72
Amounts due from the company, not included above, . . . . .	68 71

Total liabilities, as per books of the company, . . . . . \$36,068 71

Profit and loss balance, . . . . . 114 33

\$36,183 04

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$10,275 98	
Income from sale of light and power, . . . . .		\$9,312 03
Balance to profit and loss, . . . . .		963 95
	\$10,275 98	\$10,275 98

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$1,224 66
Balance of manufacturing account, . . . . .	\$963 95	
Interest paid, . . . . .	146 38	
Balance June 30, 1895, . . . . .	114 33	
	\$1,224 66	\$1,224 66

## ADAMS GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$20,626 01
Machinery and manufacturing appliances, . . . . .	6,000 00
Street mains, . . . . .	47 48
Meters, . . . . .	1,450 74
Due for gas, . . . . .	396 43
Gas coal on hand, . . . . .	45 00
Coke on hand, . . . . .	50 00
Tar on hand, . . . . .	52 50

Stoves on hand, . . . . .	\$57 00
Sundry accounts due the company, . . . . .	5,693 46
Office furniture, . . . . .	230 00
Cash on hand, . . . . .	45 37
Investments, . . . . .	94 73

Total assets, as per books of the company, . . . . . \$34,788 72

## LIABILITIES.

Capital stock, . . . . .	\$17,800 00
Unpaid bills, . . . . .	29 76

Total liabilities, as per books of the company, . . . . . \$17,329 76

Profit and loss balance, . . . . . 17,458 96

\$34,788 72

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$7,204 46	
Income from sale of gas, . . . . .		\$8,870 55
residuals, . . . . .		935 86
Balance to profit and loss, . . . . .	2,601 95	
	\$9,806 41	\$9,806 41

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$19,581 80
Balance of manufacturing account, . . . . .		2,601 95
Rents, . . . . .		72 00
Dividends declared, . . . . .	\$2,651 42	
Depreciation, . . . . .	2,107 15	
Other items, . . . . .	38 22	
Balance June 30, 1895, . . . . .	17,458 96	
	\$22,255 75	\$22,255 75

## AMESBURY ELECTRIC LIGHT, HEAT AND POWER COMPANY.

## ASSETS.

Real estate, . . . . .	\$11,218 12
Steam plant, . . . . .	13,839 37
Electric plant, . . . . .	19,519 57
Electric lines, . . . . .	8,757 84
Meters, . . . . .	619 20
Due for electric light and power, . . . . .	3,159 39
Fuel on hand, . . . . .	607 20
Carbons on hand, . . . . .	85 45
Oil and waste on hand, . . . . .	43 59
Incandescent lamps on hand, . . . . .	4 50
Globes on hand, . . . . .	18 92
Other materials on hand, . . . . .	136 29
Electric fixtures on hand, . . . . .	266 40
Unexpired insurance, . . . . .	425 75
Sundry accounts due the company, . . . . .	412 00
Office furniture, . . . . .	151 55
Cash on hand, . . . . .	302 54
Notes receivable, . . . . .	1,902 84
Investments, . . . . .	46,591 24

Total assets, as per books of the company, . . . . . \$108,061 76

## LIABILITIES.

Capital stock, . . . . .	\$50,300 00
Notes payable, . . . . .	51,212 00
Unpaid bills, . . . . .	1,293 00
Unpaid dividends, . . . . .	628 75
Total liabilities, as per books of the company, . . . . .	\$103,433 75
Profit and loss balance, . . . . .	4,628 01
	<u>\$108,061 76</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$12,560 01	
Income from sale of light and power, . . . . .		\$19,502 04
other sources, . . . . .		67 75
Balance to profit and loss, . . . . .	7,009 78	
	<u>\$19,569 79</u>	<u>\$19,569 79</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$5,286 12
Balance of manufacturing account, . . . . .		7,009 78
Mill income, . . . . .		3,470 19
Other items of income, . . . . .		751 31
Interest paid, . . . . .	\$1,361 09	
Dividends declared, . . . . .	2,515 00	
Depreciation, . . . . .	2,500 00	
Mill expenses, . . . . .	4,403 22	
Other items, . . . . .	1,110 08	
Balance June 30, 1895, . . . . .	4,628 01	
	<u>\$16,517 40</u>	<u>\$16,517 40</u>

## AMESBURY AND SALISBURY GAS COMPANY.

## ASSETS.

Real estate, . . . . .	\$4,875 98
Machinery and manufacturing appliances, . . . . .	40,255 50
Street mains, . . . . .	16,595 72
Meters, . . . . .	1,663 31
Due for gas, . . . . .	837 25
Enrichers on hand, . . . . .	278 83
Purifying materials on hand, . . . . .	13 45
Stoves on hand, . . . . .	10 20
Gas fixtures on hand, . . . . .	36 18
Office furniture, . . . . .	80 00
Cash on hand, . . . . .	5,662 66
Total assets, as per books of the company, . . . . .	<u>\$70,309 08</u>

## LIABILITIES.

Capital stock, . . . . .	\$60,000 00
Unpaid dividends, . . . . .	113 75
Total liabilities, as per books of the company, . . . . .	<u>\$60,113 75</u>
Profit and loss balance, . . . . .	10,195 33
	<u>\$70,309 08</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$6,146 96	
Income from sale of gas, . . . . .		\$9,191 78
other sources, . . . . .		4 46
Balance to profit and loss, . . . . .	3,049 28	
	<u>\$9,196 24</u>	<u>\$9,196 24</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$8,646 06
Balance of manufacturing account, . . . . .		3,049 28
Dividends declared, . . . . .	\$1,600 00	
Balance June 30, 1895, . . . . .	10,195 33	
	<u>\$11,695 33</u>	<u>\$11,695 33</u>

## AMHERST GAS COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$635 85
Machinery and manufacturing appliances (gas), . . . . .	7,991 32
Street mains (gas), . . . . .	6,725 94
Meters (gas), . . . . .	1,604 60
Due for gas, . . . . .	553 43
Coke on hand, . . . . .	25 00
Enrichers on hand, . . . . .	276 50
Other gas materials on hand, . . . . .	68 18
Real estate (electric), . . . . .	1,168 90
Steam plant (electric), . . . . .	9,603 72
Electric plant, . . . . .	7,686 23
Electric lines, . . . . .	12,716 55
Meters (electric), . . . . .	2,456 91
Transformers, . . . . .	2,827 16
Arc lamps, . . . . .	1,084 19
Due for electric light and power, . . . . .	885 74
Fuel on hand (electric), . . . . .	93 50
Carbons on hand, . . . . .	13 06
Oil and waste on hand, . . . . .	65 90
Incandescent lamps on hand, . . . . .	140 55
Globes on hand, . . . . .	8 40
Other electric materials on hand, . . . . .	984 81
Sundry accounts due the company, . . . . .	304 10
Office furniture, . . . . .	145 31
Cash on hand, . . . . .	2,469 44
Unexpired insurance, . . . . .	223 97
Total assets, as per books of the company, . . . . .	<u>\$60,759 25</u>

## LIABILITIES.

Capital stock, . . . . .	\$25,000 00
Bonds issued, . . . . .	18,500 00
Unpaid bills, . . . . .	944 56
Interest due but not paid, . . . . .	462 50
Total liabilities, as per books of the company, . . . . .	<u>\$44,907 06</u>
Profit and loss balance, . . . . .	15,852 19
	<u>\$60,759 25</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$2,419 30	
{ electric, . . . . .	5,127 13	
Income from sale of gas, . . . . .		\$4,379 47
sale of electric light and power, . . . . .		8,860 93
other sources, electric, . . . . .		132 10
Balance to profit and loss, { gas, . . . . .	1,960 17	
{ electric, . . . . .	3,865 90	
	<u>\$13,372 50</u>	<u>\$13,372 50</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$15,368 35
Balance of gas manufacturing account, . . . . .		1,960 17
Balance of electric manufacturing account, . . . . .		3,865 90
Other items of income, . . . . .		267 25
Interest paid, . . . . .	\$938 00	
Dividends declared, . . . . .	500 00	
Construction charged off, . . . . .	4,171 48	
Balance June 30, 1895, . . . . .	16,862 19	
	<u>\$21,461 67</u>	<u>\$21,461 67</u>

## ANDOVER ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$12,414 01
Steam plant, . . . . .	12,560 29
Electric plant, . . . . .	17,514 27
Electric lines, meters, transformers and arc lamps, . . . . .	16,611 38
Due for electric light and power, . . . . .	1,047 17
Fuel on hand, . . . . .	66 30
Carbons on hand, . . . . .	147 50
Oil and waste on hand, . . . . .	52 50
Incandescent lamps on hand, . . . . .	162 00
Other materials on hand, . . . . .	287 70
Horses, wagons, etc., . . . . .	146 00
Sundry accounts due the company, . . . . .	400 94
Office furniture, . . . . .	135 40
Cash on hand, . . . . .	74 63
Unexpired insurance, . . . . .	192 64
Total assets, as per books of the company, . . . . .	<u>\$61,792 73</u>
Profit and loss balance, . . . . .	1,232 87
	<u>\$63,025 60</u>

## LIABILITIES.

Capital stock, . . . . .	\$30,000 00
Bonds issued, . . . . .	22,000 00
Notes payable, . . . . .	7,275 00
Unpaid bills, . . . . .	3,045 93
Interest due but not paid, . . . . .	704 67
Total liabilities, as per books of the company, . . . . .	<u>\$63,025 60</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$9,193 48	
Income from sale of light and power, . . . . .		\$10,820 13
Balance to profit and loss, . . . . .	1,626 65	
	<u>\$10,820 13</u>	<u>\$10,820 13</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .	\$2,102 58	
Balance of manufacturing account, . . . . .		\$1,626 65
Rents, . . . . .		300 00
Jobbing account, . . . . .		646 58
Interest paid, . . . . .	1,678 52	
Other items, . . . . .	25 00	
Balance June 30, 1895, . . . . .		1,232 87
	<u>\$3,806 10</u>	<u>\$3,806 10</u>

## ARLINGTON GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$1,000 00
Machinery and manufacturing appliances, . . . . .	35,000 00
Street mains, . . . . .	34,000 00
Due for gas, . . . . .	3,169 45
Gas coal on hand, . . . . .	946 80
Cash on hand, . . . . .	4,755 80
Total assets, as per books of the company, . . . . .	<u>\$78,872 05</u>

## LIABILITIES.

Capital stock, . . . . .	\$70,000 00
Unpaid dividends, . . . . .	834 00
Total liabilities, as per books of the company, . . . . .	<u>\$70,834 00</u>
Profit and loss balance, . . . . .	8,038 05
	<u>\$78,872 05</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$13,121 35	
Income from sale of gas, . . . . .		\$15,446 85
residuals, . . . . .		995 25
other sources, . . . . .		69 00
Balance to profit and loss, . . . . .	3,389 75	
	<u>\$16,511 10</u>	<u>\$16,511 10</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$7,798 30
Balance of manufacturing account, . . . . .		3,389 75
Dividends declared, . . . . .	\$2,800 00	
Depreciation, . . . . .	350 00	
Balance June 30, 1895, . . . . .	8,038 05	
	<u>\$11,188 05</u>	<u>\$11,188 05</u>



[Jan.

**THE ELECTRIC COMPANY.**

## NOTES.

	\$8,500 00
- - - - - (gas),	26,417 49
	17,076 28
	606 62
	135 00
	75 00
	158 46
	3,075 36
	26,886 24
	2,546 65
	720 89
	24 00
	30 00
	150 00
	125 14
	597 23
<hr/>	<hr/>
The company,	\$87,133 26

### LIABILITIES.

	\$25,000	00
	25,000	00
	19,408	47
	12,866	71
	<hr/>	
Assets of the company,	\$82,275	18
	4,858	08
	<hr/>	
	\$87,133	26

### MANUFACTURING ACCOUNT.

	Dn.	Cn.
Light and power,	\$6,215 63	
Electric,	5,840 74	\$8,430 71
		7,088 04
	2,215 08	
	1,247 30	
	<u>\$15,518 75</u>	<u>\$15,518 75</u>

### PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
		\$3,570 83
"    "    "    "    "		2,215 08
"    "    "    "    "		1,247 30
"    "    "    "    "	\$2,075 13	
"    "    "    "    "	100 00	
"    "    "    "    "	4,858 08	
"    "    "    "    "	<u>\$7,033 21</u>	<u>\$7,033 21</u>

## ATTLEBOROUGH GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$13,419 70
Machinery and manufacturing appliances, . . . . .	26,483 31
Street mains, . . . . .	13,843 58
Meters, . . . . .	2,712 35
Due for gas, . . . . .	2,667 42
Gas coal on hand, . . . . .	3,984 75
Coke on hand, . . . . .	144 00
Tar on hand, . . . . .	461 50
Purifying materials on hand, . . . . .	300 70
Other materials on hand, . . . . .	384 33
Stoves on hand, . . . . .	73 10
Gas fixtures on hand, . . . . .	139 52
Sundry accounts due the company, . . . . .	515 67
Office furniture, . . . . .	355 00
Cash on hand, . . . . .	325 36
Total assets, as per books of the company, . . . . .	<u>\$65,810 29</u>

## LIABILITIES.

Capital stock, . . . . .	\$46,400 00
Notes payable, . . . . .	2,000 00
Total liabilities, as per books of the company, . . . . .	<u>\$48,400 00</u>
Profit and loss balance, . . . . .	17,410 29
	<u>\$65,810 29</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$11,721 00	
Income from sale of gas, . . . . .		\$19,028 88
residuals, . . . . .		1,938 96
other sources, . . . . .		2 40
Balance to profit and loss, . . . . .	9,249 24	
	<u>\$20,970 24</u>	<u>\$20,970 24</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$18,806 88
Balance of manufacturing account, . . . . .		9,249 24
Interest received, . . . . .		42 57
Other items of income, . . . . .		10 48
Dividends declared, . . . . .	\$5,568 00	
Construction charged off, . . . . .	4,994 30	
Other items, . . . . .	136 58	
Balance June 30, 1895, . . . . .	17,410 29	
	<u>\$28,109 17</u>	<u>\$28,109 17</u>

## ATTLEBOROUGH STEAM AND ELECTRIC COMPANY.

ASSETS.	
Real estate, . . . . .	\$15,00
Steam plant, . . . . .	27,15
Electric plant, . . . . .	5,00
Electric lines, . . . . .	21,00
Meters, . . . . .	88
Transformers, . . . . .	1,24
Arc lamps, . . . . .	30
Due for light and power, . . . . .	47
Fuel on hand, . . . . .	10
Carbons on hand, . . . . .	1
Incandescent lamps on hand, . . . . .	85
Globes on hand, . . . . .	3
Other materials on hand, . . . . .	40
Motors on hand, . . . . .	86
Electric fixtures on hand, tools and implements, . . . . .	33
Sundry accounts due the company, . . . . .	4
Office furniture, . . . . .	10
Cash on hand, . . . . .	
Total assets, as per books of the company, . . . . .	\$73,81
Profit and loss balance, . . . . .	3,34
	<u>\$77,15</u>

LIABILITIES.	
Capital stock, . . . . .	\$65,00
Notes payable, . . . . .	10,00
Unpaid bills, . . . . .	2,15
Total liabilities, as per books of the company, . . . . .	<u>\$77,15</u>

MANUFACTURING ACCOUNT.		
(From Oct. 15, 1894.)		
	Dr.	Cr.
Operating expenses, . . . . .	\$8,063 12	
Income from sale of light and power, . . . . .		\$4,61
Balance to profit and loss, . . . . .		3,44
	<u>\$8,063 12</u>	<u>\$8,06</u>

PROFIT AND LOSS ACCOUNT.		
(From Oct. 15, 1894.)		
	Dr.	Cr.
Balance of manufacturing account, . . . . .	\$3,444 77	
Rents, . . . . .		\$16
Other items of income, . . . . .		16
Interest paid, . . . . .	220 83	
Balance June 30, 1895, . . . . .		3,34
	<u>\$3,665 60</u>	<u>\$3,66</u>

## BAY STATE GAS COMPANY.

ASSETS.	
Real estate, . . . . .	} . . . . . \$1,956,46
Machinery and manufacturing appliances, . . . . .	
Street mains, . . . . .	
Meters, . . . . .	66

Due for gas, . . . . .	\$126 00
Gas coal on hand, . . . . .	8,075 53
Tar on hand, . . . . .	638 95
Enrichers on hand, . . . . .	19,688 64
Purifying materials on hand, . . . . .	1,224 50
Other materials on hand, . . . . .	14,089 21
Gas on hand, . . . . .	693 00
Horses, wagons, etc., . . . . .	1,149 50
Sundry accounts due the company, . . . . .	100,642 79
Cash on hand, . . . . .	1,193 73
Notes receivable, . . . . .	7,400 00
Investments, . . . . .	25,000 00
Works improvement, . . . . .	86,779 91
Total assets, as per books of the company, . . . . .	\$2,223,836 69

## LIABILITIES.

Capital stock, . . . . .	\$2,000,000 00
Unpaid bills, . . . . .	70,905 61
Amounts due from the company, not included above, . . . . .	6,968 84
Total liabilities, as per books of the company, . . . . .	\$2,077,874 45
Profit and loss balance, . . . . .	145,962 24
	\$2,223,836 69

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$315,964 97	
Income from sale of gas, . . . . .		\$508,267 35
residuals, . . . . .		3,661 35
Balance to profit and loss, . . . . .	195,973 73	
	\$511,928 70	\$511,928 70

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$120,154 59
Balance of manufacturing account, . . . . .		195,973 78
Interest paid, . . . . .	\$166 08	
Dividends declared, . . . . .	170,000 00	
Balance June 30, 1895, . . . . .	145,962 24	
	\$316,128 32	\$316,128 32

## BEVERLY GAS AND ELECTRIC COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$23,162 55
Machinery and manufacturing appliances (gas), . . . . .	8,334 19
Street mains (gas), . . . . .	17,657 74
Meters (gas), . . . . .	4,672 42
Due for gas, . . . . .	3,568 80
Gas coal on hand, . . . . .	280 00
Coke on hand, . . . . .	110 00
Tar on hand, . . . . .	288 00
Enrichers on hand, . . . . .	18 13
Stoves on hand, . . . . .	39 37

Gas fixtures on hand, . . . . .	\$465 53
Real estate (electric), . . . . .	17,314 11
Steam plant (electric), . . . . .	17,098 67
Electric plant, . . . . .	18,160 78
Electric lines, . . . . .	18,434 96
Meters (electric), . . . . .	616 82
Transformers, . . . . .	1,435 50
Arc lamps and globes (original installation), . . . . .	550 00
Due for electric light and power, . . . . .	1,474 61
Carbons on hand, . . . . .	30 50
Oil and waste on hand, . . . . .	14 30
Incandescent lamps on hand, . . . . .	7 25
Globes on hand, . . . . .	6 00
Sundry accounts due the company, . . . . .	449 87
Office furniture, . . . . .	595 96
Cash on hand, . . . . .	3,496 94
Investments, . . . . .	500 00
<b>Total assets, as per books of the company, . . . . .</b>	<b>\$138,782 96</b>

## LIABILITIES.

Capital stock, . . . . .	\$92,000 00
Bonds issued, . . . . .	11,800 00
<b>Total liabilities, as per books of the company, . . . . .</b>	<b>\$103,800 00</b>
Profit and loss balance, . . . . .	34,982 96

\$138,782 96

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$10,621 64	
{ electric, . . . . .	7,832 15	
Income from sale of gas, . . . . .		\$16,279 14
residuals, . . . . .		1,424 36
other sources (gas), . . . . .		52 41
sale of electric light and power, . . . . .		12,242 78
other sources (electric), . . . . .		177 47
Balances to profit and loss, { gas, . . . . .	7,134 30	
{ electric, . . . . .	4,588 10	
	\$30,176 19	\$30,176 19

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$31,227 64
Balance of gas manufacturing account, . . . . .		7,134 30
Balance of electric manufacturing account, . . . . .		4,588 10
Interest received, . . . . .		49 96
Rents, . . . . .		99 00
Other items of income, . . . . .		22 13
Interest paid, . . . . .	\$745 54	
Dividends declared, . . . . .	7,360 00	
Other items, . . . . .	32 63	
Balance June 30, 1895, . . . . .	34,982 99	
	\$43,121 16	\$43,121 16

## BLUE HILL ELECTRIC COMPANY.

ASSETS.	
Real estate, . . . . .	\$3,794 03
Steam plant, . . . . .	8,365 19
Electric plant, . . . . .	15,467 48
Electric lines, . . . . .	32,486 27
Meters, . . . . .	196 75
Fuel on hand, . . . . .	78 00
Carbons on hand, . . . . .	35 00
Oil and waste on hand, . . . . .	27 00
Incandescent lamps on hand, . . . . .	48 00
Globes on hand, . . . . .	5 00
Other materials on hand, . . . . .	200 50
Horses, wagons, etc., . . . . .	307 50
Sundry accounts due the company, . . . . .	1,351 34
Cash on hand, . . . . .	46 06

Total assets, as per books of the company, . . . . . \$62,407 12

LIABILITIES.	
Capital stock, . . . . .	\$30,000 00
Bonds issued, . . . . .	20,000 00
Notes payable, . . . . .	9,327 43
Unpaid bills, . . . . .	1,181 84

Total liabilities, as per books of the company, . . . . . \$60,509 27

Profit and loss balance, . . . . . 1,897 85

\$62,407 12

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$6,990 98	
Income from sale of light and power, . . . . .		\$9,931 55
Balance to profit and loss, . . . . .	2,940 57	
	<u>\$9,931 55</u>	<u>\$9,931 55</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$2,595 36
Balance of manufacturing account, . . . . .		2,940 57
Interest paid, . . . . .	\$3,638 08	
Balance June 30, 1895, . . . . .	1,897 85	
	<u>\$5,535 93</u>	<u>\$5,535 93.</u>

## BOSTON ELECTRIC LIGHT COMPANY.

ASSETS.	
Real estate, . . . . .	\$556,895 03
Steam plant, . . . . .	459,381 52
Electric plant, . . . . .	467,214 03
Electric lines, . . . . .	930,379 56

# LIABILITIES.

Capital stock, . . . . .	\$50,300
Accounts payable, . . . . .	51,212
Unpaid bills, . . . . .	1,293
Unpaid dividends, . . . . .	628
Total liabilities, as per books of the company, . . . . .	\$103,433
Profit and loss balance, . . . . .	4,628
	<u>\$108,061</u>

# MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$12,560 01	
Income from sale of light and power, . . . . .		\$19,502
Other sources, . . . . .		67
Balance to profit and loss, . . . . .	7,009 78	
	<u>\$19,569 79</u>	<u>\$19,569</u>

# PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$5,286
Balance of manufacturing account, . . . . .		7,009
Mill income, . . . . .		3,470
Other items of income, . . . . .		751
Interest paid, . . . . .	\$1,361 09	
Dividends declared, . . . . .	2,515 00	
Depreciation, . . . . .	2,500 00	
Mill expenses, . . . . .	4,403 22	
Other items, . . . . .	1,110 08	
Balance June 30, 1895, . . . . .	4,628 01	
	<u>\$16,517 40</u>	<u>\$16,517</u>

# AMESBURY AND SALISBURY GAS COMPANY.

# ASSETS.

Real estate, . . . . .	\$4.
Machinery and manufacturing appliances, . . . . .	40
Street mains, . . . . .	16
Meters, . . . . .	
Due for gas, . . . . .	
Enrichers on hand, . . . . .	
Purifying materials on hand, . . . . .	
Stoves on hand, . . . . .	
Gas fixtures on hand, . . . . .	
Office furniture, . . . . .	
Cash on hand, . . . . .	

Total assets, as per books of the company, . . . . .

# LIABILITIES.

Capital stock, . . . . .	
Unpaid dividends, . . . . .	
Total liabilities, as per books of the company, . . . . .	
Profit and loss balance, . . . . .	

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$6,146 96	
Income from sale of gas, . . . . .		\$9,191 78
other sources, . . . . .		4 46
Balance to profit and loss, . . . . .	3,049 28	
	<u>\$9,196 24</u>	<u>\$9,196 24</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$8,646 05
Balance of manufacturing account, . . . . .		3,049 28
Dividends declared, . . . . .	\$1,500 00	
Balance June 30, 1895, . . . . .	10,195 33	
	<u>\$11,695 33</u>	<u>\$11,695 33</u>

## AMHERST GAS COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$635 85
Machinery and manufacturing appliances (gas), . . . . .	7,991 32
Street mains (gas), . . . . .	6,725 94
Meters (gas), . . . . .	1,604 60
Due for gas, . . . . .	553 43
Coke on hand, . . . . .	25 00
Enrichers on hand, . . . . .	276 50
Other gas materials on hand, . . . . .	68 18
Real estate (electric), . . . . .	1,168 90
Steam plant (electric), . . . . .	9,603 72
Electric plant, . . . . .	7,686 23
Electric lines, . . . . .	12,716 55
Meters (electric), . . . . .	2,456 91
Transformers, . . . . .	2,827 16
Arc lamps, . . . . .	1,084 19
Due for electric light and power, . . . . .	885 74
Fuel on hand (electric), . . . . .	93 50
Carbons on hand, . . . . .	13 06
Oil and waste on hand, . . . . .	65 90
Incandescent lamps on hand, . . . . .	140 55
Globes on hand, . . . . .	8 40
Other electric materials on hand, . . . . .	984 81
Sundry accounts due the company, . . . . .	304 10
Office furniture, . . . . .	145 31
Cash on hand, . . . . .	2,469 44
Unexpired insurance, . . . . .	223 97
Total assets, as per books of the company, . . . . .	<u>\$60,759 25</u>

## LIABILITIES.

Capital stock, . . . . .	\$25,000 00
Bonds issued, . . . . .	18,500 00
Unpaid bills, . . . . .	944 56
Interest due but not paid, . . . . .	462 50
Total liabilities, as per books of the company, . . . . .	<u>\$44,907 06</u>
Profit and loss balance, . . . . .	15,852 19
	<u>\$60,759 25</u>



Meters, . . . . .	\$20,832 03
Transformers, . . . . .	55,108 70
Arc lamps, . . . . .	201,116 29
Due for light and power, . . . . .	38,275 61
Fuel on hand, . . . . .	8,043 90
Carbons on hand, . . . . .	4,012 25
Oil and waste on hand, . . . . .	164 01
Incandescent lamps on hand, . . . . .	1,068 73
Globes on hand, . . . . .	1,423 20
Other materials on hand, . . . . .	41,593 77
Motors on hand, . . . . .	2,941 35
Horses, wagons, etc., . . . . .	2,800 00
Sundry accounts due the company, . . . . .	46,958 90
Office furniture, . . . . .	3,500 00
Cash on hand, . . . . .	95,592 79
Total assets, as per books of the company, . . . . .	\$2,937,290 67

## LIABILITIES.

Capital stock, . . . . .	\$1,700,000 00
Bonds issued, . . . . .	577,000 00
Notes payable, . . . . .	229,807 66
Unpaid bills, . . . . .	46,530 07
Interest due but not paid, . . . . .	11,341 62
Total liabilities, as per books of the company, . . . . .	\$2,664,679 35
Profit and loss balance, . . . . .	372,611 32
	\$2,937,290 67

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$411,449 59	
Income from sale of light and power, . . . . .		\$599,409 39
Balance to profit and loss, . . . . .	187,959 80	
	\$599,409 39	\$599,409 39

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$341,721 43
Balance of manufacturing account, . . . . .		187,959 80
Rents, . . . . .		2,603 00
Jobbing account, . . . . .		8,252 98
Interest paid, . . . . .	\$31,845 89	
Dividends declared, . . . . .	136,000 00	
Other items, . . . . .	80 00	
Balance June 30, 1895, . . . . .	372,611 32	
	\$540,537 21	\$540,537 21

## BOSTON GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$1,399,005 32
Machinery and manufacturing appliances, . . . . .	3,288,217 82
Street mains, . . . . .	1,989,081 09
Meters, . . . . .	391,607 21

Due for gas, . . . . .	\$106,152 60
Gas coal on hand, . . . . .	11,724 56
Coke on hand, . . . . .	22 00
Tar on hand, . . . . .	7,486 03
Enrichers on hand, . . . . .	24,727 59
Purifying materials on hand, . . . . .	433 26
Other materials on hand, . . . . .	31,455 73
Stoves on hand, . . . . .	72,886 02
Horses, wagons, etc., . . . . .	2,512 50
Sundry accounts due the company, . . . . .	34,395 30
Office furniture, . . . . .	11,522 36
Cash on hand, . . . . .	72,174 47
Ammonia, . . . . .	408 62
Gas on hand, . . . . .	2,373 00
Work in process, . . . . .	13,675 45
<b>Total assets, as per books of the company, . . . . .</b>	<b>\$7,459,861 03</b>

## LIABILITIES.

Capital stock, . . . . .	\$2,500,000 00
Notes payable, . . . . .	180,000 00
Unpaid bills, . . . . .	117,347 45
Deposits, . . . . .	10,398 50
Reserved fund, . . . . .	291,007 57
Amounts due from the company, not included above, . . . . .	10,000 00
<b>Total liabilities, as per books of the company, . . . . .</b>	<b>\$3,108,753 52</b>
Profit and loss balance, . . . . .	4,351,107 51
	<b>\$7,459,861 03</b>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$785,511 13	
Income from sale of gas, . . . . .		\$1,015,397 55
residuals, . . . . .		313 32
other sources, . . . . .		1,044 04
Balance to profit and loss, . . . . .	231,243 78	
	<b>\$1,019,754 91</b>	<b>\$1,019,754 91</b>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$4,347,119 00
Balance of gas manufacturing account, . . . . .		231,243 78
Rents, . . . . .		18,032 53
Interest paid, . . . . .	\$7,787 80	
Dividends declared, . . . . .	237,500 00	
Balance June 30, 1895, . . . . .	4,351,107 51	
	<b>\$4,596,395 31</b>	<b>\$4,596,395 31</b>

## THE BRIDGEWATER ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$3,233 62
Steam plant, . . . . .	5,629 33
Electric plant, . . . . .	5,289 25
Electric lines and transformers, . . . . .	13,113 06
Meters, . . . . .	971 51

## ELECTRIC LIGHT.

[Jan.

	\$2,692 26
	850 19
	69 00
	32 50
	44 40
	31 50
	67
	100 78
	<u>\$32,058 07</u>
to company,	1,403 58
	<u>\$33,461 65</u>
LIABILITIES.	
	\$15,000 00
	15,000 00
	3,461 65
	<u>\$33,461 65</u>
of the company,	\$33,461 65

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
	\$4,829 98	
		\$6,261 30
	1,431 32	
	<u>\$6,261 30</u>	<u>\$6,261 30</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
	\$1,934 90	
		\$1,431 32
	900 00	
		1,403 58
	<u>\$2,834 90</u>	<u>\$2,834 90</u>

## NANTUCKET GAS LIGHT COMPANY.

## Assets.

	\$49,000 00
Gas appliances,	214,671 85
	5,495 90
	5,410 84
	3,415 00
	150 00
	280 00
	331 24
	25 00
	2,629 62
	761 39
	167 38
	54 34
	2,238 58
	449 90
for the company,	1,326 58

Office furniture, . . . . .	\$164 15
Cash on hand, . . . . .	952 65
Investments, . . . . .	3,746 69
Total assets, as per books of the company, . . . . .	\$291,271 11
Profit and loss balance, . . . . .	37,095 22
	<u>\$328,366 33</u>

## LIABILITIES.

Capital stock, . . . . .	\$178,500 00
Bonds issued, . . . . .	100,000 00
Notes payable, . . . . .	38,994 37
Unpaid bills, . . . . .	8,319 96
Deposits, . . . . .	52 00
Interest due but not paid, . . . . .	2,500 00
Total liabilities, as per books of the company, . . . . .	<u>\$328,366 33</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$27,572 41	
Income from sale of gas, . . . . .		\$39,315 50
residuals, . . . . .		2,504 13
other sources, . . . . .		365 63
Balance to profit and loss, . . . . .	14,612 85	
	<u>\$42,185 26</u>	<u>\$42,185 26</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .	\$39,832 35	
Balance of manufacturing account, . . . . .		\$14,612 85
Other items of income, . . . . .		585 93
Interest paid, . . . . .	6,888 85	
Dividends declared, . . . . .	5,355 00	
Other items, . . . . .	217 80	
Balance June 30, 1895, . . . . .		37,095 22
	<u>\$52,294 00</u>	<u>\$52,294 00</u>

## BROOKLINE GAS LIGHT COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$638,750 34
Machinery and manufacturing appliances (gas), . . . . .	670,610 03
Street mains (gas), . . . . .	1,786,651 14
Meters (gas), . . . . .	140,978 61
Due for gas, . . . . .	78,381 05
Gas coal on hand, . . . . .	4,588 07
Enrichers on hand, . . . . .	27,183 84
Purifying materials on hand, . . . . .	1,789 79
Stoves on hand, . . . . .	157,724 19
Gas fixtures on hand, . . . . .	16,267 42
Real estate (electric), . . . . .	47,300 00
Steam plant (electric), . . . . .	85,705 50
Electric plant, . . . . .	89,540 87
Electric lines, . . . . .	132,518 89
Meters (electric), . . . . .	5,805 19

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## GAS AND ELECTRIC LIGHT.

[Jan.

Arc lamps, . . . . .	\$16,842 17
Due for electric light and power, . . . . .	8,647 27
Fuel on hand (electric), . . . . .	7,831 55
Other materials on hand, . . . . .	74,376 73
Insurance—unexpired premiums, . . . . .	5,457 10
Horses, wagons, etc., . . . . .	3,444 59
Sundry accounts due the company, . . . . .	2,085 10
Office furniture, . . . . .	5,486 35
Cash on hand, . . . . .	2,853 84
Notes receivable, . . . . .	571 26
Investments, . . . . .	8,006 69
Total assets, as per books of the company, . . . . .	\$4,019,397 58
Profit and loss balance, . . . . .	242,475 68
	<u>\$4,261,873 26</u>

## LIABILITIES.

Capital stock, . . . . .	\$2,000,000 00
Bonds issued, . . . . .	1,000,000 00
Notes payable, . . . . .	460,909 40
Unpaid bills, . . . . .	73,823 01
Deposits, . . . . .	674 67
Interest due but not paid, . . . . .	35,391 67
Amounts due from the company, not included above, . . . . .	691,074 51
Total liabilities, as per books of the company, . . . . .	<u>\$4,261,873 26</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$437,244 75	
{ electric, . . . . .	70,626 52	
Income from sale of gas, . . . . .		\$467,467 60
sale of electric light and power, . . . . .		85,138 60
Balance to profit and loss, { gas, . . . . .	30,222 85	
{ electric, . . . . .	14,512 08	
	<u>\$552,606 20</u>	<u>\$552,606 20</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .	\$1,439 24	
Balance of gas manufacturing account, . . . . .		\$30,222 85
Balance of electric manufacturing account, . . . . .		14,512 08
Other items of income, . . . . .		407 84
Interest paid, . . . . .	156,325 01	
Boston contract, . . . . .	129,864 20	
Balance June 30, 1895, . . . . .		242,475 68
	<u>\$287,618 45</u>	<u>\$287,618 45</u>

## CAMBRIDGE ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$77,705 53
Steam plant, . . . . .	91,453 57
Electric plant, . . . . .	103,734 61
Electric lines, . . . . .	114,133 12
Meters, . . . . .	7,027 68

Transformers, . . . . .	\$21,205 90
Arc lamps, . . . . .	35,059 21
Due for electric light and power, . . . . .	12,519 86
Fuel on hand, . . . . .	1,952 45
Carbons on hand, . . . . .	1,408 69
Oil and waste on hand, . . . . .	179 05
Globes on hand, . . . . .	131 08
Electric fixtures on hand, . . . . .	2,464 11
Horses, wagons, etc., . . . . .	700 00
Sundry accounts due the company, . . . . .	3,682 28
Office furniture, . . . . .	400 00
Cash on hand, . . . . .	4,647 61
Notes receivable, . . . . .	50 00
<b>Total assets, as per books of the company, . . . . .</b>	<b>\$478,434 75</b>

## LIABILITIES.

Capital stock, . . . . .	\$200,000 00
Bonds issued, . . . . .	200,000 00
Notes payable, . . . . .	46,318 10
Unpaid bills, . . . . .	5,999 72
Interest due but not paid, . . . . .	6,125 00
Amounts due from the company, not included above, . . . . .	1,960 48
<b>Total liabilities, as per books of the company, . . . . .</b>	<b>\$460,403 30</b>
<b>Profit and loss balance, . . . . .</b>	<b>18,031 45</b>
	<b>\$478,434 75</b>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$68,499 49	
Income from sale of light and power, . . . . .		\$109,637 61
Balance to profit and loss, . . . . .	41,138 12	
	<u>\$109,637 61</u>	<u>\$109,637 61</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$28,097 72
Balance of electric manufacturing account, . . . . .		41,138 12
Jobbing account, . . . . .		381 98
Interest paid, . . . . .	\$14,082 44	
Dividends declared, . . . . .	12,000 00	
Depreciation, . . . . .	15,000 00	
Depreciation fund, . . . . .	10,000 00	
Other items, . . . . .	503 93	
Balance June 30, 1895, . . . . .	18,031 45	
	<u>\$69,617 82</u>	<u>\$69,617 82</u>

## CAMBRIDGE GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$83,254 51
Machinery and manufacturing appliances, . . . . .	324,443 14
Street mains, . . . . .	355,496 84
Meters, . . . . .	30,000 00
Due for gas, . . . . .	43,351 15
Gas coal on hand, . . . . .	18,052 65

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Coke on hand, . . . . .	\$5,250 00
Tar on hand, . . . . .	675 00
Other materials on hand, . . . . .	1,607 40
Gas fixtures on hand, . . . . .	2,244 21
Sundry accounts due the company, . . . . .	4,096 70
Cash on hand, . . . . .	41,700 87
Investments, . . . . .	61,375 00
Total assets, as per books of the company, . . . . .	<u>\$971,547 47</u>

LIABILITIES.

Capital stock, . . . . .	\$700,000 00
Deposits, . . . . .	2,811 60
Amounts due from the company, not included above, . . . . .	4,118 62
Total liabilities, as per books of the company, . . . . .	<u>\$706,930 22</u>
Profit and loss balance, . . . . .	264,617 25
	<u>\$971,547 47</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$145,200 64	
Income from sale of gas, . . . . .		\$214,698 41
residuals, . . . . .		37,271 37
other sources, . . . . .		675 10
Balance to profit and loss, . . . . .	107,344 24	
	<u>\$252,544 88</u>	<u>\$252,544 88</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$310,218 79
Balance of gas manufacturing account, . . . . .		107,344 24
Interest received, . . . . .		2,584 26
Rents, . . . . .		1,219 96
Dividends declared, . . . . .	\$70,000 00	
Depreciation, . . . . .	86,750 00	
Balance June 30, 1895, . . . . .	264,617 25	
	<u>\$421,367 25</u>	<u>\$421,367 25</u>

CENTRAL MASSACHUSETTS ELECTRIC COMPANY.

(FORMERLY PALMER AND MONSON ELECTRIC COMPANY.)

ASSETS.

Real estate, . . . . .	\$98,911 76
Steam plant, . . . . .	24,818 04
Electric plant, . . . . .	46,395 27
Electric lines, . . . . .	82,716 18
Meters, . . . . .	1,637 25
Transformers, . . . . .	6,569 78
Arc lamps, . . . . .	6,649 87
Franchise, . . . . .	30,000 00
Due for light and power, . . . . .	2,965 50
Fuel on hand, . . . . .	10 00
Carbons on hand, . . . . .	70 00
Oil and waste on hand, . . . . .	10 00
Incandescent lamps on hand, . . . . .	159 31
Other materials on hand, . . . . .	20 00
Horses, wagons, etc., . . . . .	212 00

Sundry accounts due the company, . . . . .	\$11,357 56
Office furniture, . . . . .	204 70
Cash on hand, . . . . .	96 49

Total assets, as per books of the company, . . . . . \$312,803 71

**LIABILITIES.**

Capital stock, . . . . .	\$150,000 00
Bonds issued, . . . . .	78,000 00
Notes payable, . . . . .	72,697 05
Unpaid bills, . . . . .	11,946 57

Total liabilities, as per books of the company, . . . . . \$312,643 62

Profit and loss balance, . . . . . 160 09

\$312,803 71

**MANUFACTURING ACCOUNT.**

	Dr.	Cr.
Operating expenses, . . . . .	\$7,258 70	
Income from sale of light and power, . . . . .		\$15,368 34
Balance to profit and loss, . . . . .	8,109 64	
	<u>\$15,368 34</u>	<u>\$15,368 34</u>

**PROFIT AND LOSS ACCOUNT.**

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$859 41
Balance of electric manufacturing account, . . . . .		8,109 64
Interest paid, . . . . .	\$8,808 96	
Balance June 30, 1895, . . . . .	160 09	
	<u>\$8,969 05</u>	<u>\$8,969 05</u>

**CHARLESTOWN GAS AND ELECTRIC COMPANY.**

**ASSETS.**

Real estate (gas), . . . . .	\$138,589 00
Machinery and manufacturing appliances (gas), . . . . .	163,082 93
Street mains (gas), . . . . .	174,728 07
Meters (gas), . . . . .	23,800 00
Due for gas, . . . . .	17,282 62
Gas coal on hand, . . . . .	6,497 95
Enrichers on hand, . . . . .	450 00
Real estate (electric), . . . . .	20,000 00
Steam plant (electric), . . . . .	15,160 00
Electric plant, . . . . .	32,505 29
Electric lines, . . . . .	13,000 00
Meters (electric), . . . . .	500 00
Transformers, . . . . .	2,110 00
Arc lamps, . . . . .	15,000 00
Due for electric light and power, . . . . .	3,881 56
Fuel on hand (electric), . . . . .	1,289 54
Sundry accounts due the company, . . . . .	1,016 40
Cash on hand, . . . . .	2,365 34

Total assets, as per books of the company, . . . . . \$631,048 70

**LIABILITIES.**

Capital stock, . . . . .	\$500,000 00
Notes payable, . . . . .	88,500 00



Unpaid bills, . . . . .	\$4,188 75
Deposits, . . . . .	1,002 24
Total liabilities, as per books of the company, . . . . .	\$593,690 99
Profit and loss balance, . . . . .	37,357 71
	<u>\$631,048 70</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$97,225 77	
{ electric, . . . . .	32,740 23	
Income from sale of gas, . . . . .		\$122,965 24
residuals, . . . . .		17,975 77
sale of electric light and power, . . . . .		42,983 01
Balance to profit and loss, { gas, . . . . .	43,715 24	
{ electric, . . . . .	10,242 78	
	<u>\$183,924 02</u>	<u>\$183,924 02</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$45,294 59
Balance of gas manufacturing account, . . . . .		43,715 24
Balance of electric manufacturing account, . . . . .		10,242 78
Rents, . . . . .		72 00
Other items of income, . . . . .		496 68
Interest paid, . . . . .	\$3,985 50	
Dividends declared, . . . . .	30,000 00	
Construction charged off, . . . . .	24,478 08	
Depreciation, . . . . .	4,000 00	
Balance June 30, 1895, . . . . .	37,357 71	
	<u>\$99,821 29</u>	<u>\$99,821 29</u>

## CHELSEA GAS LIGHT COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$170,000 00
Machinery and manufacturing appliances (gas), . . . . .	
Street mains (gas), . . . . .	130 000 00
Meters (gas), . . . . .	
Due for gas, . . . . .	9,069 23
Gas coal on hand, . . . . .	2,756 13
Tar on hand, . . . . .	1,400 00
Real estate (electric), . . . . .	14,157 16
Steam plant (electric), . . . . .	30,908 27
Electric plant, . . . . .	39,921 70
Electric lines, . . . . .	46,534 49
Meters (electric), . . . . .	4,000 00
Transformers, . . . . .	4,000 00
Due for electric light and power, . . . . .	5,922 21
Carbons on hand, . . . . .	100 00
Sundry accounts due the company, . . . . .	734 07
Cash on hand, . . . . .	210 53
Total assets, as per books of the company, . . . . .	<u>\$459,713 79</u>

## LIABILITIES.

Capital stock, . . . . .	\$300,000 00
Bonds issued, . . . . .	100,000 00
Notes payable, . . . . .	10,000 00

Deposits, . . . . .	\$1,767 26
Unpaid dividends, . . . . .	75 00
Amounts due from the company, not included above, . . . . .	400 00
Total liabilities, as per books of the company, . . . . .	\$412,242 26
Profit and loss balance, . . . . .	47,471 53
	<u>\$459,713 79</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$42,323 13	
{ electric, . . . . .	30,410 65	
Income from sale of gas, . . . . .		\$47,601 68
residuals, . . . . .		7,801 74
sale of electric light and power, . . . . .		46,463 17
Balance to profit and loss, { gas, . . . . .	13,080 29	
{ electric, . . . . .	16,052 62	
	<u>\$101,866 59</u>	<u>\$101,866 59</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$36,706 12
Balance of gas manufacturing account, . . . . .		13,080 29
Balance of electric manufacturing account, . . . . .		16,052 52
Rents, . . . . .		253 65
Jobbing account, . . . . .		581 64
Interest paid, . . . . .	\$5,921 87	
Construction charged off, . . . . .	7,891 76	
Sinking fund, . . . . .	5,000 00	
Bad debts, . . . . .	389 06	
Balance June 30, 1895, . . . . .	47,471 53	
	<u>\$66,674 22</u>	<u>\$66,674 22</u>

## CHICOPEE ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$1,020 77
Steam plant, . . . . .	2,414 16
Electric plant, . . . . .	5,524 76
Electric lines and lamps, . . . . .	4,296 99
Due for light and power, . . . . .	737 60
Carbons on hand, . . . . .	32 00
Oil and waste on hand, . . . . .	18 00
Cash on hand, . . . . .	12 04

Total assets, as per books of the company, . . . . .	\$14,056 22
Profit and loss balance, . . . . .	4,547 05

\$18,603 27

## LIABILITIES.

Capital stock, . . . . .	\$10,000 00
Notes payable, . . . . .	6,447 49
Unpaid bills, . . . . .	2,155 78

Total liabilities, as per books of the company, . . . . .	\$18,603 27
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## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$7,967 36	
Income from sale of light and power, . . . . .		\$8,611 19
Balance to profit and loss, . . . . .	643 83	
	<u>\$8,611 19</u>	<u>\$8,611 19</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .	\$2,893 10	
Balance of electric manufacturing account, . . . . .		\$643 83
Other items of income, . . . . .		276 82
Interest paid, . . . . .	412 47	
Construction charged off, . . . . .	2,162 13	
Balance June 30, 1895, . . . . .		4,547 05
	<u>\$5,467 70</u>	<u>\$5,467 70</u>

## CHICOPEE GAS WORKS.

## ASSETS.

Real estate, . . . . .	\$20,000 00
Machinery and manufacturing appliances, . . . . .	1,684 00
Street mains, . . . . .	6,500 00
Meters, . . . . .	2,200 00
Due for gas, . . . . .	532 06
Gas coal on hand, . . . . .	87 89
Enrichers on hand, . . . . .	135 98
Purifying materials on hand, . . . . .	24 50
Fuel on hand, . . . . .	40 00
Stoves on hand, . . . . .	311 46
Sundry accounts due the company, . . . . .	2,155 78
Office furniture, . . . . .	114 95
Cash on hand, . . . . .	1,733 11
Notes receivable, . . . . .	6,447 49
Investments, . . . . .	10,000 00
Total assets, as per books of the company, . . . . .	<u>\$51,967 22</u>

## LIABILITIES.

Capital stock, . . . . .	\$30,000 00
Profit and loss balance, . . . . .	21,967 22
	<u>\$51,967 22</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$7,475 53	
Income from sale of gas, . . . . .		\$13,218 59
residuals, . . . . .		5 55
Balance to profit and loss, . . . . .	5,748 61	
	<u>\$13,224 14</u>	<u>\$13,224 14</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$20,603 71
Balance of gas manufacturing account, . . . . .		5,748 61
Interest received, . . . . .		412 47
Dividends declared, . . . . .	\$3,600 00	
Construction charged off, . . . . .	1,197 57	
Balance June 30, 1895, . . . . .	21,967 22	
	<u>\$26,764 79</u>	<u>\$26,764 79</u>

## CHICOPEE MANUFACTURING COMPANY.

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$4,021 26	
Income from sale of gas, <sup>1</sup> . . . . .		\$3,625 38
Balance to profit and loss, . . . . .		395 88
	<u>\$4,021 26</u>	<u>\$4,021 26</u>

## CITIZENS' GAS LIGHT COMPANY OF QUINCY.

## ASSETS.

Real estate, . . . . .	\$9,500 00
Machinery and manufacturing appliances, . . . . .	15,252 07
Street mains, . . . . .	32,845 00
Meters, . . . . .	3,125 91
Due for gas, . . . . .	1,895 85
Gas coal on hand, . . . . .	2,648 52
Coke on hand, . . . . .	12 00
Tar on hand, . . . . .	270 00
Other materials on hand, . . . . .	44 18
Stoves on hand, . . . . .	244 75
Gas fixtures on hand, . . . . .	376 04
Horses, wagons, etc., . . . . .	305 75
Office furniture, . . . . .	100 00
Cash on hand, . . . . .	597 79

Total assets, as per books of the company, . . . . .	\$67,217 88
Profit and loss balance, . . . . .	9,847 61
	<u>\$77,065 47</u>

## LIABILITIES.

Capital stock, . . . . .	\$33,000 00
Notes payable, . . . . .	40,682 44
Unpaid bills, . . . . .	3,383 03

Total liabilities, as per books of the company, . . . . .	<u>\$77,065 47</u>
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## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$14,226 08	
Income from sale of gas, . . . . .		\$13,493 88
residuals, . . . . .		1,293 30
other sources, . . . . .		120 25
Balance to profit and loss, . . . . .	681 35	
	<u>\$14,907 43</u>	<u>\$14,907 43</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .	\$28,067 13	
Balance of gas manufacturing account, . . . . .		\$681 35
Rents, . . . . .		144 00
Fittings account, . . . . .		360 26
Capital stock, . . . . .		20,000 00
Other items of income, . . . . .		50 00
Interest paid, . . . . .	2,291 09	
Other items, . . . . .	725 00	
Balance June 30, 1895, . . . . .		9,847 61
	<u>\$31,083 22</u>	<u>\$31,083 22</u>

<sup>1</sup> Gas used in the mills of the company not included in the income given.

**CITIZENS' GAS LIGHT COMPANY, OF READING, SOUTH READING  
AND STONEHAM. (WORKS AT STONEHAM.)**

ASSETS.	
Real estate, . . . . .	\$9,494 75
Machinery and manufacturing appliances, . . . . .	30,027 13
Street mains, . . . . .	29,797 80
Meters, . . . . .	2,077 64
Due for gas, . . . . .	78 20
Horses, wagons, etc., . . . . .	140 00
Sundry accounts due the company, . . . . .	8,060 38
Office furniture, . . . . .	126 08
Cash on hand, . . . . .	191 55
Total assets, as per books of the company, . . . . .	<u>\$79,993 51</u>
Profit and loss balance, . . . . .	70,473 17
	<u>\$150,466 68</u>
LIABILITIES.	
Capital stock, . . . . .	\$95,300 00
Notes payable, . . . . .	53,077 25
Unpaid bills, . . . . .	2,089 43
Total liabilities, as per books of the company, . . . . .	<u>150,466 68</u>

MANUFACTURING ACCOUNT.		
	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$13,778 85	
{ electric, . . . . .	1,850 61	
Income from sale of gas, . . . . .		\$7,969 89
sale of electric light and power, . . . . .		441 10
Balance to profit and loss, { gas, . . . . .		5,808 96
{ electric, . . . . .		1,409 51
	<u>\$15,629 46</u>	<u>\$15,629 46</u>

PROFIT AND LOSS ACCOUNT.		
	Dr.	Cr.
Balance June 30, 1894, . . . . .	\$53,969 32	
Balance of gas manufacturing account, . . . . .	5,808 96	
Balance of electric manufacturing account, . . . . .	1,409 51	
Jobbing account (electric), . . . . .		\$108 88
Other items of income, . . . . .		147 02
Interest paid, . . . . .	2,980 15	
Depreciation, . . . . .	6,231 78	
Bad debts, . . . . .	329 35	
Balance June 30, 1895, . . . . .		70,473 17
	<u>\$70,729 07</u>	<u>\$70,729 07</u>

**CLINTON GAS LIGHT COMPANY.**

ASSETS.	
Real estate (gas), . . . . .	\$27,000 00
Street mains (gas), . . . . .	9,000 00
Meters (gas), . . . . .	800 00
Gas coal on hand, . . . . .	1,519 99
Coke on hand, . . . . .	250 00

Tar on hand, . . . . .	\$46 00
Enrichers on hand, . . . . .	32 10
Purifying materials on hand, . . . . .	100 00
Other gas materials on hand, . . . . .	281 08
Real estate (electric), . . . . .	24,000 00
Steam plant (electric), . . . . .	15,000 00
Electric plant, . . . . .	17,000 00
Electric lines, . . . . .	54,000 00
Fuel on hand (electric), . . . . .	347 03
Carbons on hand, . . . . .	168 84
Oil and waste on hand, . . . . .	25 00
Incandescent lamps on hand, . . . . .	184 05
Other electric materials on hand, . . . . .	750 14
Office furniture, . . . . .	200 00
Cash on hand, . . . . .	3,627 78
<b>Total assets, as per books of the company, . . . . .</b>	<b>\$154,332 01</b>

## LIABILITIES.

Capital stock, . . . . .	\$73,000 00
Notes payable, . . . . .	74,000 00
<b>Total liabilities, as per books of the company, . . . . .</b>	<b>\$147,000 00</b>
Profit and loss balance, . . . . .	7,332 01
	<b>\$154,332 01</b>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$10,238 17	
{ electric, . . . . .	11,820 50	
Income from sale of gas, . . . . .		\$12,546 38
residuals, . . . . .		1,137 01
sale of electric light and power, . . . . .		16,248 31
Balance to profit and loss, { gas, . . . . .	3,445 22	
{ electric, . . . . .	4,427 81	
	<b>\$29,931 70</b>	<b>\$29,931 70</b>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$6,456 64
Balance of gas manufacturing account, . . . . .		3,445 22
Balance of electric manufacturing account, . . . . .		4,427 81
Interest paid, . . . . .	\$3,684 84	
Dividends declared, . . . . .	2,372 50	
Depreciation, . . . . .	940 32	
Balance June 30, 1895, . . . . .	7,332 01	
	<b>\$14,329 67</b>	<b>\$14,329 67</b>

## COHASSET ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$4,221 89
Steam plant, . . . . .	7,609 55
Electric plant, . . . . .	17,617 61
Electric lines, . . . . .	13,756 44
Due for light and power, . . . . .	670 96
Fuel on hand, . . . . .	58 34

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## GAS AND ELECTRIC LIGHT.

[Jan.

Oil and waste on hand, . . . . .	\$21 00
Incandescent lamps on hand, . . . . .	16 10
Sundry accounts due the company, . . . . .	28 63
Cash on hand, . . . . .	1,851 14
Investments, . . . . .	972 50
Total assets, as per books of the company, . . . . .	<u>\$46,824 16</u>

## LIABILITIES.

Capital stock, . . . . .	\$30,000 00
Bonds issued, . . . . .	11,500 00
Unpaid bills, . . . . .	19 49
Unpaid dividends, . . . . .	50 00
Interest due but not paid, . . . . .	125 00
Depreciation fund, . . . . .	2,300 00
Total liabilities, as per books of the company, . . . . .	<u>\$43,994 49</u>
Profit and loss balance, . . . . .	2,829 67
	<u>\$46,824 16</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$5,362 07	
Income from sale of light and power, . . . . .		\$7,826 60
Balance to profit and loss, . . . . .	2,464 53	
	<u>\$7,826 60</u>	<u>\$7,826 60</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$2,905 94
Balance of electric manufacturing account, . . . . .		2,464 53
Other items of income, . . . . .		52 50
Interest paid, . . . . .	\$575 00	
Dividends declared, . . . . .	1,500 00	
Depreciation, . . . . .	18 30	
Depreciation fund, . . . . .	500 00	
Balance June 30, 1895, . . . . .	2,829 67	
	<u>\$5,422 97</u>	<u>\$5,422 97</u>

## COTTAGE CITY GAS AND ELECTRIC COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$2,700 00
Machinery and manufacturing appliances (gas), . . . . .	8,331 96
Street mains (gas), . . . . .	10,000 00
Meters (gas), . . . . .	1,500 00
Due for gas, . . . . .	388 40
Gas coal on hand, . . . . .	208 25
Enrichers on hand, . . . . .	90 22
Other gas materials on hand, . . . . .	171 25
Stoves on hand, . . . . .	201 50
Gas fixtures on hand, . . . . .	426 61
Real estate (electric), . . . . .	1,500 00
Steam plant (electric), . . . . .	2,400 00
Electric plant, . . . . .	2,200 00
Electric lines, . . . . .	1,020 42
Arc lamps, . . . . .	2,000 00
Oil and waste on hand, . . . . .	8 60

Other electric materials on hand, . . . . .	\$145 23
Sundry accounts due the company, . . . . .	106 60
Office furniture, . . . . .	83 00
Cash on hand, . . . . .	380 38

Total assets, as per book of the company, . . . . . \$33,862 42

## LIABILITIES.

Capital stock, . . . . .	\$25,000 00
Notes payable, . . . . .	500 00
Unpaid bills, . . . . .	2 20
Depreciation fund, . . . . .	6,737 07

Total liabilities, as per books of the company, . . . . . \$32,239 27

Profit and loss balance, . . . . . 1,623 15

\$33,862 42

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$2,678 36	
{ electric, . . . . .	1,599 97	
Income from sale of gas, . . . . .		\$3,736 42
other sources (gas), . . . . .		163 60
sale of electric light and power, . . . . .		2,010 00
Balance to profit and loss, { gas, . . . . .	1,221 66	
{ electric, . . . . .	410 03	
	\$5,910 02	\$5,910 02

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$1,088 18
Balance of gas manufacturing account, . . . . .		1,221 66
Balance of electric manufacturing account, . . . . .		410 03
Interest paid, . . . . .	\$8 54	
Depreciation, . . . . .	1,088 18	
Balance June 30, 1895, . . . . .	1,623 15	
	\$2,719 87	\$2,719 87

## DANVERS GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$3,000 00
Machinery and manufacturing appliances, . . . . .	8,059 29
Street mains, . . . . .	10,000 00
Meters, . . . . .	690 29
Due for gas, . . . . .	856 38
Gas coal on hand, . . . . .	61 02
Coke on hand, . . . . .	90 00
Tar on hand, . . . . .	212 22
Other materials on hand, . . . . .	38 86
Cash on hand, . . . . .	180 79
Notes receivable, . . . . .	500 00

Total assets, as per books of the company, . . . . . \$23,688 85



## LIABILITIES.

Capital stock, . . . . .	\$20,000 00
Total liabilities, as per books of the company, . . . . .	\$20,000 00
Profit and loss balance, . . . . .	3,688 85
	<u>\$23,688 85</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$5,620 96	
Income from sale of gas, . . . . .		\$6,486 43
residuals, . . . . .		313 67
other sources, . . . . .		30 00
Balance to profit and loss, . . . . .	1,209 14	
	<u>\$6,830 10</u>	<u>\$6,830 10</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$3,679 71
Balance of gas manufacturing account, . . . . .		1,209 14
Dividends declared, . . . . .	\$800 00	
Depreciation, . . . . .	400 00	
Balance June 30, 1895, . . . . .	3,688 85	
	<u>\$4,888 85</u>	<u>\$4,888 85</u>

## DEDHAM ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$14,864 38
Steam plant, . . . . .	16,198 76
Electric plant, . . . . .	13,197 23
Electric lines, . . . . .	69,325 62
Meters, . . . . .	1,963 88
Transformers, . . . . .	6,604 62
Arc lamps, . . . . .	5,408 65
Due for light and power, . . . . .	2,686 08
Fuel on hand, . . . . .	616 00
Carbons on hand, . . . . .	49 60
Oil and waste on hand, . . . . .	12 82
Incandescent lamps on hand, . . . . .	764 91
Globes on hand, . . . . .	22 17
Other materials on hand, . . . . .	201 14
Wiring account, . . . . .	183 95
Horses, wagons, etc., . . . . .	646 80
Interest, . . . . .	223 89
Office furniture, . . . . .	16 00
Cash on hand, . . . . .	232 78
Notes receivable, . . . . .	692 54
Investments, . . . . .	10,000 00
Insurance, . . . . .	49 75

Total assets, as per books of the company, . . . . . \$133,961 37

## LIABILITIES.

Capital stock, . . . . .	\$60,000 00
Bonds issued, . . . . .	57,000 00
Notes payable, . . . . .	10,651 38

Unpaid bills, . . . . .	\$2,604 43
Interest due but not paid, . . . . .	712 50
Total liabilities, as per books of the company, . . . . .	\$130,968 31
Profit and loss balance, . . . . .	2,993 06
	<u>\$133,961 37</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$9,894 23	
Income from sale of light and power, . . . . .		\$16,015 56
other sources, . . . . .		100 00
Balance to profit and loss, . . . . .	6,221 33	
	<u>\$16,115 56</u>	<u>\$16,115 56</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$3,280 73
Balance of electric manufacturing account, . . . . .		6,221 33
Interest paid, . . . . .	\$2,909 00	
Dividends declared, . . . . .	3,600 00	
Balance June 30, 1895, . . . . .	2,993 06	
	<u>\$9,502 06</u>	<u>\$9,502 06</u>

## DEDHAM AND HYDE PARK GAS AND ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$7,558 39
Machinery and manufacturing appliances, . . . . .	11,497 43
Street mains, . . . . .	22,156 98
Meters, . . . . .	1,591 03
Due for gas, . . . . .	1,299 75
Gas coal on hand, . . . . .	970 20
Coke on hand, . . . . .	178 00
Tar on hand, . . . . .	462 00
Stoves and gas fixtures on hand, . . . . .	723 25
Horses, wagons, etc., . . . . .	312 13
Office furniture, . . . . .	155 66
Cash on hand, . . . . .	589 40
Investments, . . . . .	4,600 00
Total assets, as per books of the company, . . . . .	\$52,094 22
Profit and loss balance, . . . . .	58,087 35
	<u>\$110,181 57</u>

## LIABILITIES.

Capital stock, . . . . .	\$100,000 00
Bonds issued, . . . . .	8,500 00
Notes payable, . . . . .	1,000 00
Unpaid bills, . . . . .	430 04
Deposits, . . . . .	116 20
Interest due but not paid, . . . . .	135 33
Total liabilities, as per books of the company, . . . . .	<u>\$110,181 57</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$10,965 83	
Income from sale of gas, . . . . .		\$11,294 50
residuals, . . . . .		1,240 02
other sources, . . . . .		45 25
Balance to profit and loss, . . . . .	1,613 94	
	<u>\$12,579 77</u>	<u>\$12,579 77</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .	\$56,806 91	
Balance of gas manufacturing account, . . . . .		\$1,613 94
Rents, . . . . .		84 00
Interest paid, . . . . .	519 33	
Dividends declared, . . . . .	1,431 00	
Depreciation, . . . . .	1,228 05	
Balance June 30, 1895, . . . . .		58,087 35
	<u>\$59,785 29</u>	<u>\$59,785 29</u>

## DORCHESTER GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	}		\$600,689 88
Machinery and manufacturing appliances, . . . . .			
Street mains, . . . . .			
Meters, . . . . .			28,087 41
Due for gas, . . . . .			15,110 09
Gas on hand, . . . . .			129 00
Purifying materials on hand, . . . . .			298 85
Other materials on hand, . . . . .			12,581 45
Stoves on hand, . . . . .			25,798 67
Gas fixtures on hand, . . . . .			144 63
Horses, wagons, etc., . . . . .			185 00
Sundry accounts due the company, . . . . .			3,701 49
Cash on hand, . . . . .			3,416 67
Total assets, as per books of the company, . . . . .			<u>\$690,143 14</u>

## LIABILITIES.

Capital stock, . . . . .	\$400,000 00
Unpaid bills, . . . . .	36,150 58
Deposits, . . . . .	1,409 00
Amounts due from the company, not included above, . . . . .	56,602 16
Total liabilities, as per books of the company, . . . . .	<u>\$494,161 74</u>
Profit and loss balance, . . . . .	195,981 40
	<u>\$690,143 14</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$93,784 68	
Income from sale of gas, . . . . .		\$143,415 52
other sources, . . . . .		2 00
Balance to profit and loss, . . . . .	49,632 84	
	<u>\$143,417 52</u>	<u>\$143,417 52</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$178,022 68
Balance of gas manufacturing account, . . . . .		49,632 84
Interest received, . . . . .		213 67
Rents, . . . . .		112 41
Dividends declared, . . . . .	\$32,000 00	
Balance June 30, 1895, . . . . .	195,981 40	
	<u>\$227,981 40</u>	<u>\$227,981 40</u>

## EAST BOSTON GAS COMPANY.

## ASSETS.

Real estate, . . . . .	\$81,400 00
Machinery and manufacturing appliances, . . . . .	71,983 82
Street mains, . . . . .	65,849 82
Meters, . . . . .	10,619 27
Due for gas, . . . . .	5,518 92
Gas coal on hand, . . . . .	5,980 70
Coke on hand, . . . . .	1,200 00
Tar on hand, . . . . .	450 00
Enrichers on hand, . . . . .	30 15
Purifying materials on hand, . . . . .	100 50
Other materials on hand, . . . . .	2,176 83
Stoves on hand, . . . . .	110 40
Gas fixtures on hand, . . . . .	879 61
Horses, wagons, etc., . . . . .	538 50
Sundry accounts due the company, . . . . .	790 91
Cash on hand, . . . . .	14,079 45
Investments, . . . . .	12,950 00
Total assets, as per books of the company, . . . . .	<u>\$274,658 98</u>

## LIABILITIES.

Capital stock, . . . . .	\$220,000 00
Unpaid bills, . . . . .	2,500 00
Deposits, . . . . .	820 87
Total liabilities, as per books of the company, . . . . .	<u>\$223,320 87</u>
Profit and loss balance, . . . . .	51,338 11
	<u>\$274,658 98</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$50,786 34	
Income from sale of gas, . . . . .		\$64,288 19
residuals, . . . . .		10,513 67
other sources, . . . . .		315 23
Balance to profit and loss, . . . . .	24,330 75	
	<u>\$75,117 09</u>	<u>\$75,117 09</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$86,806 80
Balance of gas manufacturing account, . . . . .		24,330 75
Interest received, . . . . .		3,920 52

	Dr.	Cr.
Jobbing account, . . . . .		\$549 97
Premium on bond sales, . . . . .		2,805 00
Other items of income, . . . . .		61 37
Interest paid, . . . . .	\$7 49	
Dividends declared, . . . . .	66,000 00	
Depreciation, . . . . .	1,128 81	
Balance June 30, 1895, . . . . .	51,338 11	
	<u>\$118,474 41</u>	<u>\$118,474 41</u>

## EASTHAMPTON GAS COMPANY.

ASSETS.	
Real estate (gas), . . . . .	\$9,500 00
Machinery and manufacturing appliances (gas), . . . . .	10,500 00
Street mains (gas), . . . . .	8,000 00
Meters (gas), . . . . .	600 00
Due for gas, . . . . .	884 08
Gas coal on hand, . . . . .	418 50
Coke on hand, . . . . .	50 00
Tar on hand, . . . . .	235 00
Enrichers on hand, . . . . .	104 25
Purifying materials on hand, . . . . .	36 00
Other gas materials on hand, . . . . .	25 00
Real estate (electric), . . . . .	2,000 00
Steam plant (electric), . . . . .	2,500 00
Electric plant, . . . . .	2,900 00
Due for electric light and power, . . . . .	515 63
Carbons on hand, . . . . .	18 00
Oil and waste on hand, . . . . .	65 00
Other electric materials on hand, . . . . .	46 50
Cash on hand, . . . . .	2,168 94
Total assets, as per books of the company, . . . . .	<u>\$40,466 90</u>
LIABILITIES.	
Capital stock, . . . . .	\$30,000 00
Bonds issued, . . . . .	5,000 00
Total liabilities, as per books of the company, . . . . .	<u>\$35,000 00</u>
Profit and loss balance, . . . . .	5,466 90
	<u>\$40,466 90</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$5,508 39	
{ electric, . . . . .	1,784 47	
Income from sale of gas, . . . . .		\$8,063 84
residuals, . . . . .		486 66
other sources (gas), . . . . .		50 00
sale of electric light and power, . . . . .		2,103 76
Balances to profit and loss, { gas, . . . . .	3,112 11	
{ electric, . . . . .	319 29	
	<u>\$10,724 26</u>	<u>\$10,724 26</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$6,011 22
Balance of gas manufacturing account, . . . . .		3,112 11
Balance of electric manufacturing account, . . . . .		319 29
Interest paid, . . . . .	\$250 00	
Dividends declared, . . . . .	900 00	
Depreciation, . . . . .	2,825 72	
Balance June 30, 1896, . . . . .	5,466 90	
	<u>\$9,442 62</u>	<u>\$9,442 62</u>

## EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

## ASSETS.

Real estate, . . . . .	\$509,243 96
Steam plant, . . . . .	638,555 25
Electric plant, . . . . .	321,889 57
Electric lines, . . . . .	1,265,000 00
Meters, . . . . .	25,000 00
Arc lamps, . . . . .	25,000 00
Patent rights, . . . . .	356,855 00
Due for electric light and power, . . . . .	59,484 11
Fuel on hand, . . . . .	2,584 00
Incandescent lamps on hand, . . . . .	3,467 34
Other electric materials on hand, . . . . .	39,862 67
Sundry accounts due the company, . . . . .	1,176 26
Cash on hand, . . . . .	251,419 58
Notes receivable, . . . . .	37,212 92
Investments, . . . . .	225,912 06
Total assets, as per books of the company, . . . . .	<u>\$3,762,662 71</u>

## LIABILITIES.

Capital stock, . . . . .	\$2,967,300 00
Bonds issued, . . . . .	631,500 00
Notes payable, . . . . .	25,000 00
Unpaid bills, . . . . .	32,334 61
Deposits, . . . . .	1,194 24
Unpaid dividends, . . . . .	51,927 75
Interest due but not paid, . . . . .	4,515 00
Amounts due from the company, not included above, . . . . .	19,442 50
Miscellaneous profits (reserved for special purpose), . . . . .	2,866 39
Total liabilities, as per books of the company, . . . . .	<u>\$3,736,080 49</u>
Profit and loss balance, . . . . .	26,582 22
	<u>\$3,762,662 71</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$368,142 20	
Income from sale of light and power, . . . . .		\$647,521 23
other sources, . . . . .		4,574 99
Balance to profit and loss, . . . . .	283,954 02	
	<u>\$652,096 22</u>	<u>\$652,096 22</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$52,760 34
Balance of electric manufacturing account, . . . . .		283,964 02
Interest received, . . . . .		105 12
Royalties and wiring account, . . . . .		7,966 72
Other items of income, . . . . .		2,505 80
Interest paid, . . . . .	\$30,640 00	
Dividends declared, . . . . .	163,670 25	
Depreciation, . . . . .	126,389 53	
Balance June 30, 1896, . . . . .	23,582 22	
	<u>\$347,282 00</u>	<u>\$347,282 00</u>

## EDISON ELECTRIC ILLUMINATING COMPANY OF BROCKTON.

## ASSETS.

Alternating plant, . . . . .	\$5,835 90
Arc plant, . . . . .	54,270 84
Real estate, . . . . .	53,066 05
Steam plant, . . . . .	37,245 60
Electric plant, . . . . .	33,881 57
Electric lines, . . . . .	61,789 29
Meters, . . . . .	3,942 83
Arc lamps, . . . . .	5,905 02
Patent rights, . . . . .	19,000 00
Carbons on hand, . . . . .	228 46
Oil and waste on hand, . . . . .	58 87
Incandescent lamps on hand, . . . . .	386 38
Other materials on hand, . . . . .	3,228 54
Motors on hand, . . . . .	116 17
Interest, insurance and taxes prepaid, . . . . .	1,510 60
Horses, wagons, tools, etc., . . . . .	9,034 48
Sundry accounts due the company, . . . . .	9,109 11
Cash on hand, . . . . .	275 51
Total assets, as per books of the company, . . . . .	<u>\$298,575 22</u>

## LIABILITIES.

Capital stock, . . . . .	\$100,000 00
Bonds issued, . . . . .	100,000 00
Notes payable, . . . . .	62,500 00
Unpaid bills, . . . . .	2,071 87
Interest accrued, . . . . .	1,000 00
Reserved fund, . . . . .	223 90
Depreciation fund, . . . . .	31,959 31
Amounts due from the company, not included above, . . . . .	820 14
Total liabilities, as per books of the company, . . . . .	<u>\$298,575 22</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$44,508 68	
Income from sale of light and power, . . . . .		\$61,249 03
Balance to profit and loss, . . . . .	16,740 35	
	<u>\$61,249 03</u>	<u>\$61,249 0</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of electric manufacturing account, . . . . .		\$16,740 35
Other items of income, . . . . .		112 47
Interest paid, . . . . .	\$8,880 00	
Dividends declared, . . . . .	6,000 00	
Depreciation fund, . . . . .	1,868 01	
Other items, . . . . .	104 81	
	<u>\$16,852 82</u>	<u>\$16,852 82</u>

## EDISON ELECTRIC ILLUMINATING COMPANY OF FALL RIVER.

## ASSETS.

Real estate, . . . . .	\$35,000 00
Steam plant, . . . . .	33,050 00
Electric plant, . . . . .	22,987 96
Electric lines, . . . . .	51,704 25
Meters, . . . . .	2,359 53
Patent rights, . . . . .	9,000 00
Due for light and power, . . . . .	3,004 63
Incandescent lamps on hand, . . . . .	535 10
Other materials on hand, . . . . .	2,983 92
Motors on hand, . . . . .	6,441 79
Sundry accounts due the company, . . . . .	3,388 36
Cash on hand, . . . . .	2,154 97
Total assets, as per books of the company, . . . . .	<u>\$172,610 51</u>

## LIABILITIES.

Capital stock, . . . . .	\$150,000 00
Notes payable, . . . . .	17,500 00
Unpaid bills, . . . . .	1,445 00
Total liabilities, as per books of the company, . . . . .	<u>\$168,945 00</u>
Profit and loss balance, . . . . .	3,665 51
	<u>\$172,610 51</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$35,440 45	
Income from sale of light and power, . . . . .		\$55,467 25
other sources, . . . . .		2,200 84
Balance to profit and loss, . . . . .	22,217 44	
	<u>\$57,657 89</u>	<u>\$57,657 89</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$11,006 56
Balance of electric manufacturing account, . . . . .		22,217 44
Interest paid, . . . . .	\$528 53	
Dividends declared, . . . . .	10,178 00	
Depreciation, . . . . .	17,500 96	
Wiring account, . . . . .	1,351 00	
Balance June 30, 1895, . . . . .	3,665 51	
	<u>\$33,224 00</u>	<u>\$33,224 00</u>



## ELIOT FALLS ELECTRIC LIGHT COMPANY.

ASSETS.	
Real estate, . . . . .	\$19,000 00
Steam plant, . . . . .	92,691 11
Due for electric light and power, . . . . .	369 35
Sundry accounts due the company, . . . . .	54 00
Cash on hand, . . . . .	92 44
Total assets, as per books of the company, . . . . .	\$112,206 90

LIABILITIES.	
Capital stock, . . . . .	\$92,300 00
Notes payable, . . . . .	15,000 00
Unpaid bills, . . . . .	1,474 68
Total liabilities, as per books of the company, . . . . .	\$108,774 68
Profit and loss balance, . . . . .	3,432 22
	\$112,206 90

MANUFACTURING ACCOUNT.		
	Dr.	Cr.
Operating expenses, . . . . .	\$1,969 91	
Income from sale of light and power, . . . . .		\$4,162 34
other sources, . . . . .		652 00
Balance to profit and loss, . . . . .	2,854 43	
	\$4,814 34	\$4,814 34

PROFIT AND LOSS ACCOUNT.		
	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$1,624 45
Balance of electric manufacturing account, . . . . .		2,854 43
Interest paid, . . . . .	\$946 66	
Balance June 30, 1895, . . . . .	3,432 22	
	\$4,378 88	\$4,378 88

## FALL RIVER ELECTRIC LIGHT COMPANY.

ASSETS.	
Real estate, . . . . .	\$31,000 00
Steam plant, . . . . .	47,709 96
Electric plant, . . . . .	50,527 67
Electric lines, . . . . .	63,983 94
Due for light and power, . . . . .	6,322 04
Cash on hand, . . . . .	13,743 79
Total assets, as per books of the company, . . . . .	\$213,287 40

LIABILITIES.	
Capital stock, . . . . .	\$200,000 00
Unpaid bills, . . . . .	3,899 42
Reserved fund, . . . . .	6,000 00
Total liabilities, as per books of the company, . . . . .	\$209,899 42
Profit and loss balance, . . . . .	3,387 98
	\$213,287 40

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$56,242 40	
Income from sale of light and power, . . . . .		\$75,810 16
Balance to profit and loss, . . . . .	19,567 76	
	<u>\$75,810 16</u>	<u>\$75,810 16</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$3,820 22
Balance of electric manufacturing account, . . . . .		19,567 76
Dividends declared, . . . . .	\$16,000 00	
Reserve fund, . . . . .	4,000 00	
Balance June 30, 1895, . . . . .	3,387 98	
	<u>\$23,387 98</u>	<u>\$23,387 98</u>

## FALL RIVER GAS WORKS COMPANY.

## ASSETS.

Real estate, . . . . .	\$135,169 97
Machinery and manufacturing appliances, . . . . .	73,769 21
Street mains and services, . . . . .	117,948 36
Meters, . . . . .	25,194 33
Due for gas, . . . . .	4,838 44
Gas coal on hand, . . . . .	3,102 86
Tar on hand, . . . . .	1,816 50
Enrichers on hand, . . . . .	983 34
Purifying materials on hand, . . . . .	199 54
Other materials on hand, . . . . .	4,490 55
Stoves on hand, . . . . .	2,858 94
Gas fixtures on hand (lamp account), . . . . .	701 67
Small improvements, . . . . .	2,510 62
Gas engines, . . . . .	705 91
Horses, wagons, etc., . . . . .	86 40
Sundry accounts due the company, . . . . .	3,042 39
Office furniture, . . . . .	434 21
Cash on hand, . . . . .	33,192 62
Total assets, as per books of the company, . . . . .	<u>\$411,045 86</u>

## LIABILITIES.

Capital stock, . . . . .	\$288,000 00
Unpaid bills, . . . . .	7,255 38
Deposits, . . . . .	352 00
Total liabilities, as per books of the company, . . . . .	<u>\$295,607 38</u>
Profit and loss balance, . . . . .	115,438 48
	<u>\$411,045 86</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$39,523 84	
Income from sale of gas, . . . . .		\$76,797 57
residuals, . . . . .		333 05
other sources, . . . . .		676 21
Balance to profit and loss, . . . . .	38,282 99	
	<u>\$77,806 83</u>	<u>\$77,806 83</u>

## GAS AND ELECTRIC LIGHT.

Due for electric light and power, . . . . .	.
Fuel on hand, . . . . .	.
Carbons on hand, . . . . .	.
Oil and waste on hand, . . . . .	.
Incandescent lamps on hand, . . . . .	.
Globes on hand, . . . . .	.
Other materials on hand, . . . . .	.
Sundry accounts due the company, . . . . .	.
Office furniture, . . . . .	.
Cash on hand, . . . . .	.
Investments, . . . . .	.

Total assets, as per books of the company, . . . . .

## LIABILITIES.

Capital stock, . . . . .	.
Reserved fund, . . . . .	.

Total liabilities, as per books of the company, . . . . .  
Profit and loss balance, . . . . .

## MANUFACTURING ACCOUNT.

	Dr.
Operating expenses, . . . . .	\$9,782 19
Income from sale of light and power, . . . . .	
other sources, . . . . .	
Balance to profit and loss, . . . . .	3,924 04
	<hr/>
	\$13,706 23

## PROFIT AND LOSS ACCOUNT.

	Dr.
Balance June 30, 1894, . . . . .	
Balance of electric manufacturing account, . . . . .	
Jobbing account, . . . . .	
Other items of income, . . . . .	
Interest paid, . . . . .	\$12 48
Dividends declared, . . . . .	2,500 00
Depreciation, . . . . .	5,145 16
Balance June 30, 1895, . . . . .	5,213 85
	<hr/>
	\$12,871 49

## GARDNER GAS FUEL AND LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	}	
Machinery and manufacturing appliances, . . . . .		
Street mains, . . . . .		
Meters, . . . . .		
Due for gas, . . . . .		
Oil on hand, . . . . .		
Gas fixtures on hand, . . . . .		
Cash on hand, . . . . .		

Total assets, as per books of the company, . . . . .

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$496 29
Balance of gas manufacturing account, . . . . .		11,259 60
Balance of electric manufacturing account, . . . . .		9,092 18
Shop and jobbing account, . . . . .		128 22
Interest paid, . . . . .	\$831 05	
Dividends declared, . . . . .	15,000 00	
Construction charged off, { gas, . . . . .	1,716 41	
{ electric, . . . . .	2,807 36	
Depreciation, . . . . .	496 29	
Balance June 30, 1895, . . . . .	125 18	
	<u>\$20,976 29</u>	<u>\$20,976 29</u>

## FRAMINGHAM ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$12,902 87
Steam plant, . . . . .	24,873 03
Electric plant, . . . . .	41,437 95
Electric lines, meters, transformers and arc lamps, . . . . .	51,102 86
Wiring, . . . . .	23,054 19
Franchise, . . . . .	3,062 35
Due for electric light and power, . . . . .	2,762 86
Fuel on hand, . . . . .	4 00
Carbons on hand, . . . . .	30 00
Oil and waste on hand, . . . . .	31 52
Incandescent lamps on hand, . . . . .	97 94
Globes on hand, . . . . .	8 00
Insurance unexpired, . . . . .	437 64
Sundry accounts due the company, . . . . .	300 81
Office furniture, . . . . .	168 00
Cash on hand, . . . . .	93 55
Total assets, as per books of the company, . . . . .	<u>\$160,357 57</u>

## LIABILITIES.

Capital stock, . . . . .	\$80,000 00
Bonds issued, . . . . .	50,000 00
Notes payable, . . . . .	619 08
Unpaid bills, . . . . .	24,982 48
Accrued taxes, . . . . .	302 46
Total liabilities, as per books of the company, . . . . .	<u>\$155,904 02</u>
Profit and loss balance, . . . . .	4,453 55
	<u>\$160,357 57</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$14,072 98	
Income from sale of light and power, . . . . .		\$17,174 20
Balance to profit and loss, . . . . .	3,101 22	
	<u>\$17,174 20</u>	<u>\$17,174 20</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$5,281 41
Balance of electric manufacturing account, . . . . .		3,101 22
Wiring account, . . . . .		104 02
Other items of income, . . . . .		1 00
Interest paid, . . . . .	\$3,127 55	
Depreciation, . . . . .	906 55	
Balance June 30, 1895, . . . . .	4,453 55	
	<u>\$8,487 65</u>	<u>\$8,487 65</u>

## FRAMINGHAM GAS FUEL AND POWER COMPANY.

## ASSETS.

Real estate, . . . . .	\$32,354 71
Machinery and manufacturing appliances, . . . . .	32,747 48
Street mains, . . . . .	29,708 05
Meters, . . . . .	3,282 81
Due for gas, . . . . .	1,586 09
Gas coal on hand, . . . . .	199 14
Wood on hand, . . . . .	2 00
Purifying materials on hand, . . . . .	153 40
Other materials on hand, . . . . .	971 54
Stoves on hand, . . . . .	
Gas fixtures on hand, } . . . . .	2,578 67
Jobbing materials on hand, . . . . .	314 74
Tools, . . . . .	832 43
Patent rights and franchise, . . . . .	40,000 00
Horses, wagons, etc., . . . . .	216 76
Sundry accounts due the company, . . . . .	1,578 49
Office furniture, . . . . .	1,069 71
Cash on hand, . . . . .	302 21
Total assets, as per books of the company, . . . . .	\$147,898 22
Profit and loss balance, . . . . .	44,164 84
	<u>\$192,063 06</u>

## LIABILITIES.

Capital stock, . . . . .	\$75,000 00
Bonds issued, . . . . .	75,000 00
Notes payable, . . . . .	22,682 32
Unpaid bills, . . . . .	1,110 74
Interest due but not paid, . . . . .	18,270 00
Total liabilities, as per books of the company, . . . . .	<u>\$192,063 06</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$7,490 12	
Income from sale of gas, . . . . .		\$7,632 93
other sources, . . . . .		37 03
Balance to profit and loss, . . . . .	79 84	
	<u>\$7,569 96</u>	<u>\$7,569 96</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .	\$39,497 79	
Balance of gas manufacturing account, . . . . .		\$79 84
Interest paid, . . . . .	4,545 00	
Jobbing account, . . . . .	144 21	
Bad debts, . . . . .	57 68	
Balance June 30, 1895, . . . . .		44,164 84
	<u>\$44,244 68</u>	<u>\$44,244 68</u>

## FRANKLIN.

(See Union Electric Light Company.)

## FRANKLIN ELECTRIC LIGHT COMPANY.

(TURNER'S FALLS.)

## ASSETS.

Electric plant, . . . . .	\$6,107 48
Electric lines, . . . . .	2,600 00
Transformers, . . . . .	1,100 00
Arc lamps, . . . . .	1,200 00
Cash on hand, . . . . .	1,763 73
Total assets, as per books of the company, . . . . .	<u>\$12,771 19</u>

## LIABILITIES.

Capital stock, . . . . .	\$10,000 00
Total liabilities, as per books of the company, . . . . .	<u>\$10,000 00</u>
Profit and loss balance, . . . . .	2,771 19
	<u>\$12,771 19</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$2,786 01	
Income from sale of light and power, . . . . .		\$3,860 13
Balance to profit and loss, . . . . .	1,074 12	
	<u>\$3,860 13</u>	<u>\$3,860 13</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$2,297 07
Balance of electric manufacturing account, . . . . .		1,074 12
Dividends declared, . . . . .	\$600 00	
Balance June 30, 1895, . . . . .	2,771 19	
	<u>\$3,371 19</u>	<u>\$3,371 19</u>

## GARDNER ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$7,470 00
Steam plant, . . . . .	8,136 82
Electric plant, . . . . .	14,702 04
Electric lines, . . . . .	
Meters, . . . . .	
Transformers, . . . . .	16,001 03
Arc lamps, . . . . .	

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$16,533 34	
Income from sale of light and power, . . . . .		\$23,057 95
other sources, . . . . .		175 00
Balance to profit and loss, . . . . .	6,699 61	
	<u>\$23,232 95</u>	<u>\$23,232 95</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$13,196 88
Balance of electric manufacturing account, . . . . .		6,699 61
Rents, . . . . .		342 73
Interest paid, . . . . .	\$4,616 00	
Dividends declared, . . . . .	1,000 00	
Balance June 30, 1895, . . . . .	14,623 22	
	<u>\$20,239 22</u>	<u>\$20,239 22</u>

## GLOUCESTER GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$43,000 00
Machinery and manufacturing appliances, } . . . . .	43,000 00
Street mains, . . . . .	
Meters, . . . . .	
Due for gas, . . . . .	4,590 57
Gas coal on hand, . . . . .	1,776 60
Coke on hand, . . . . .	30 00
Tar on hand, . . . . .	350 00
Enrichers on hand, . . . . .	43 73
Purifying materials on hand, . . . . .	150 00
Other materials on hand, . . . . .	1,350 00
Stoves on hand, . . . . .	100 00
Gas fixtures on hand, . . . . .	550 00
Horses, wagons, etc, . . . . .	300 00
Sundry accounts due the company, . . . . .	6,911 27
Cash on hand, . . . . .	68 33
Notes receivable, . . . . .	692 05
Investments, . . . . .	1,074 21
Total assets, as per books of the company, . . . . .	<u>\$103,986 76</u>

## LIABILITIES.

Capital stock, . . . . .	\$80,000 00
Notes payable, . . . . .	6,000 00
Unpaid bills, . . . . .	1,534 52
Total liabilities, as per books of the company, . . . . .	<u>\$87,534 52</u>
Profit and loss balance, . . . . .	16,452 24
	<u>\$103,986 76</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$23,092 97	
Income from sale of gas, . . . . .		\$31,646 16
residuals, . . . . .		4,994 85
Balance to profit and loss, . . . . .	13,548 04	
	<u>\$36,641 01</u>	<u>\$36,641 01</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$17,738 10
Balance of gas manufacturing account, . . . . .		13,548 04
Rents, . . . . .		1,354 31
Jobbing account, . . . . .		706 18
Other items of income, . . . . .		149 24
Interest paid, . . . . .	\$306 80	
Dividends declared, . . . . .	9,600 00	
Construction charged off, . . . . .	7,136 83	
Balance June 30, 1895, . . . . .	16,452 24	
	<u>\$33,495 87</u>	<u>\$33,495 87</u>

## GRAFTON ELECTRIC COMPANY.

## ASSETS.

Electric plant, . . . . .	\$2,800 00
Electric lines, . . . . .	8,081 37
Meters, . . . . .	290 25
Transformers, . . . . .	570 80
Incandescent fixtures, . . . . .	1,017 00
Due for light and power, . . . . .	614 11
Oil and waste on hand, . . . . .	2 30
Incandescent lamps on hand, . . . . .	151 00
Cash on hand, . . . . .	72 84
Total assets, as per books of the company, . . . . .	<u>\$13,509 67</u>

## LIABILITIES.

Capital stock, . . . . .	\$10,000 00
Notes payable, . . . . .	500 00
Unpaid bills, . . . . .	2,535 59
Total liabilities, as per books of the company, . . . . .	<u>\$13,035 59</u>
Profit and loss balance, . . . . .	474 08
	<u>\$13,509 67</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$598 78	
Income from sale of light and power, . . . . .		\$1,072 86
Balance to profit and loss, . . . . .	474 08	
	<u>\$1,072 86</u>	<u>\$1,072 86</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of electric manufacturing account, . . . . .		\$474 08
Balance June 30, 1895, . . . . .	\$474 08	
	<u>\$474 08</u>	<u>\$474 08</u>



## GREAT BARRINGTON ELECTRIC LIGHT COMPANY.

ASSETS.	
Real estate, . . . . .	\$1,560 00
Steam plant, . . . . .	5,803 00
Electric plant, . . . . .	17,093 30
Electric lines, . . . . .	16,842 94
Meters, . . . . .	1,021 02
Arc lamps, . . . . .	315 00
Due for light and power, . . . . .	1,484 37
Fuel on hand, . . . . .	15 00
Oil and waste on hand, . . . . .	18 75
Incandescent lamps on hand, . . . . .	82 61
Globes on hand, . . . . .	12 30
Other materials on hand, . . . . .	422 00
Electric fixtures on hand, . . . . .	194 93
Sundry accounts due the company, . . . . .	87 60
Office furniture, . . . . .	60 00
Cash on hand, . . . . .	306 24
Investments, gas company, . . . . .	1,155 06
Total assets, as per books of the company, . . . . .	\$46,474 12
Profit and loss balance, . . . . .	14 70
	<u>\$46,488 82</u>

LIABILITIES.	
Capital stock, . . . . .	\$23,800 00
Bonds issued, . . . . .	15,000 00
Notes payable, . . . . .	5,489 00
Unpaid bills, . . . . .	1,682 82
Interest due but not paid, . . . . .	30 00
Amounts due from the company, not included above, . . . . .	487 00
Total liabilities, as per books of the company, . . . . .	<u>\$46,488 82</u>

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses, . . . . .	\$6,311 78		
Income from sale of light and power, . . . . .			\$7,005 14
Balance to profit and loss, . . . . .	693 36		
	<u>\$7,005 14</u>		<u>\$7,005 14</u>
PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1894, . . . . .			\$221 94
Balance of electric manufacturing account, . . . . .			693 36
Interest paid, . . . . .	\$930 00		
Balance June 30, 1895, . . . . .			14 70
	<u>\$930 00</u>		<u>\$930 00</u>

## GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.	
Real estate, . . . . .	\$4,000 00
Steam plant, . . . . .	10,030 07
Electric plant, . . . . .	28,844 09
Electric lines, } . . . . .	388 84
Meters, . . . . .	
Transformers, }	

Due for light and power, . . . . .	\$1,180 82
Fuel on hand, . . . . .	288 75
Carbons on hand, . . . . .	45 00
Oil and waste on hand, . . . . .	35 27
Incandescent lamps on hand, . . . . .	77 20
Other materials on hand, . . . . .	736 78
Sundry accounts due the company, . . . . .	496 16
Cash on hand, . . . . .	692 42
<b>Total assets, as per books of the company, . . . . .</b>	<b>\$46,815 40</b>

## LIABILITIES.

Capital stock, . . . . .	\$30,000 00
Bonds issued, . . . . .	10,000 00
Unpaid bills, . . . . .	545 10
Depreciation fund, . . . . .	2,000 00
<b>Total liabilities, as per books of the company, . . . . .</b>	<b>\$42,545 10</b>
Profit and loss balance, . . . . .	4,270 30
	<b>\$46,815 40</b>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$9,710 98	
Income from sale of light and power, . . . . .		\$13,002 77
other sources, . . . . .		125 00
Balance to profit and loss, . . . . .	3,416 79	
	<b>\$13,127 77</b>	<b>\$13,127 77</b>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$5,521 74
Balance of electric manufacturing account, . . . . .		3,416 79
Interest paid, . . . . .	\$483 22	
Dividends declared, . . . . .	1,200 00	
Construction charged off, . . . . .	985 01	
Depreciation, . . . . .	2,000 00	
Balance June 30, 1895, . . . . .	4,270 30	
	<b>\$8,938 53</b>	<b>\$8,938 53</b>

## GREENFIELD GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$44,608 47
Street mains, . . . . .	4,572 10
Meters, . . . . .	1,915 77
Due for gas, . . . . .	953 75
Gas coal on hand, . . . . .	47 00
Tar on hand, . . . . .	350 00
Enrichers on hand, . . . . .	200 40
Purifying materials on hand, . . . . .	6 60
Other materials on hand, . . . . .	74 70
Stoves on hand, . . . . .	161 90
Sundry accounts due the company, . . . . .	177 23
Cash on hand, . . . . .	608 30
<b>Total assets, as per books of the company, . . . . .</b>	<b>\$53,676 22</b>

## GREAT BARRINGTON ELECTRIC LIGHT COMPANY.

ASSETS.	
Real estate, . . . . .	\$1,560 00
Steam plant, . . . . .	5,803 00
Electric plant, . . . . .	17,093 30
Electric lines, . . . . .	16,842 94
Meters, . . . . .	1,021 02
Arc lamps, . . . . .	315 00
Due for light and power, . . . . .	1,484 37
Fuel on hand, . . . . .	15 00
Oil and waste on hand, . . . . .	18 75
Incandescent lamps on hand, . . . . .	82 61
Globes on hand, . . . . .	12 30
Other materials on hand, . . . . .	422 00
Electric fixtures on hand, . . . . .	194 93
Sundry accounts due the company, . . . . .	87 60
Office furniture, . . . . .	60 00
Cash on hand, . . . . .	306 24
Investments, gas company, . . . . .	1,155 06
Total assets, as per books of the company, . . . . .	\$46,474 12
Profit and loss balance, . . . . .	14 70
	<u>\$46,488 82</u>

LIABILITIES.	
Capital stock, . . . . .	\$23,800 00
Bonds issued, . . . . .	15,000 00
Notes payable, . . . . .	5,489 00
Unpaid bills, . . . . .	1,682 83
Interest due but not paid, . . . . .	30 00
Amounts due from the company, not included above, . . . . .	487 00
Total liabilities, as per books of the company, . . . . .	<u>\$46,488 82</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$6,311 78	
Income from sale of light and power, . . . . .		\$7,005 14
Balance to profit and loss, . . . . .	693 36	
	<u>\$7,005 14</u>	<u>\$7,005 14</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$221 9
Balance of electric manufacturing account, . . . . .		693 1
Interest paid, . . . . .	\$930 00	
Balance June 30, 1895, . . . . .		14
	<u>\$930 00</u>	<u>\$930 00</u>

## GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.	
Real estate, . . . . .	
Steam plant, . . . . .	
Electric plant, . . . . .	
Electric lines, . . . . .	
Meters, . . . . .	
Transformers, . . . . .	

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$28,386 56	
Income from sale of light and power, . . . . .		\$44,550 06
Balance to profit and loss, . . . . .	16,183 50	
	<u>\$44,550 06</u>	<u>\$44,550 06</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$24,483 72
Balance of electric manufacturing account, . . . . .		16,183 50
Rents, . . . . .		184 00
Other items of income, . . . . .		250 00
Interest paid, . . . . .	\$5,285 61	
Dividends declared, . . . . .	3,825 00	
Balance June 30, 1895, . . . . .	32,010 61	
	<u>\$41,101 22</u>	<u>\$41,101 22</u>

## HAVERHILL GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$25,033 71
Machinery and manufacturing appliances, . . . . .	129,997 86
Street mains, . . . . .	54,604 27
Meters, . . . . .	14,505 52
Due for gas, . . . . .	14,924 56
Gas coal on hand, . . . . .	745 50
Other coal on hand, . . . . .	747 60
Coke on hand, . . . . .	52 36
Tar on hand, . . . . .	40 00
Purifying materials on hand, . . . . .	600 00
Other materials on hand, . . . . .	633 32
Lungren lamps, . . . . .	1,140 00
Stoves on hand, . . . . .	2,157 00
Sundry accounts due the company, . . . . .	195 44
Cash on hand, . . . . .	6,581 84
Investments, . . . . .	21,646 29
Total assets, as per books of the company, . . . . .	<u>\$273,605 27</u>

## LIABILITIES.

Capital stock, . . . . .	\$75,000 00
Notes pay able, . . . . .	27,500 00
Unpaid bills, . . . . .	2,494 56
Total liabilities, as per books of the company, . . . . .	<u>\$104,994 56</u>
Profit and loss balance, . . . . .	168,610 71
	<u>\$273,605 27</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$59,219 95	
Income from sale of gas, . . . . .		\$87,861 02
residuals, . . . . .		661 50
Balance to profit and loss, . . . . .	29,302 57	
	<u>\$88,522 52</u>	<u>\$88,522 52</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$148,093 90
Balance of gas manufacturing account, . . . . .		29,302 57
Rents, . . . . .		623 00
Other items of income, . . . . .		280 84
Interest paid, . . . . .	\$1,008 75	
Dividends declared, . . . . .	7,500 00	
Depreciation, . . . . .	1,180 85	
Balance June 30, 1895, . . . . .	168,610 71	
	<u>\$178,300 31</u>	<u>\$178,300 31</u>

## HOLYOKE WATER POWER COMPANY.

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$64,822 40	
{ electric, . . . . .	25,871 84	
Income from sale of gas, . . . . .		\$71,431 05
residuals, . . . . .		13,329 27
other sources (gas), . . . . .		42 17
inventory (gas), . . . . .		4,437 94
sale of electric light and power, . . . . .		63,892 11
other sources (electric), . . . . .		743 96
inventory (electric), . . . . .		1,099 88
Balance to profit and loss, { gas, . . . . .	24,418 03	
{ electric, . . . . .	39,864 11	
	<u>\$154,976 38</u>	<u>\$154,976 38</u>

## HUDSON ELECTRIC LIGHT COMPANY.

## ASSETS.

Steam plant, . . . . .	\$1,365 77
Electric plant, . . . . .	6,522 63
Electric lines, . . . . .	6,178 05
Meters, . . . . .	258 67
Arc lamps, . . . . .	1,926 00
Due for light and power, . . . . .	393 35
Cash on hand, . . . . .	943 34
Investments, . . . . .	5,875 00
Total assets, as per books of the company, . . . . .	<u>\$23,462 81</u>

## LIABILITIES.

Capital stock, . . . . .	\$15,000 00
Notes payable, . . . . .	3,500 00
Total liabilities, as per books of the company, . . . . .	<u>\$18,500 00</u>
Profit and balance, . . . . .	4,962 81
	<u>\$23,462 81</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$3,103 59	
Income from sale of light and power, . . . . .		\$3,430 55
Balance to profit and loss, . . . . .	326 96	
	<u>\$3,430 55</u>	<u>\$3,430 55</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$4,819 19
Balance of electric manufacturing account, . . .		328 96
Other items of income, . . . . .		520 00
Interest paid, . . . . .	\$183 34	
Oil lamps, . . . . .	520 00	
Balance June 30, 1895, . . . . .	4,982 81	
	<u>\$5,666 15</u>	<u>\$5,666 15</u>

## HULL ELECTRIC LIGHT AND POWER COMPANY.

## ASSETS.

Due for electric light and power, . . . . .	\$125 00
Cash on hand, . . . . .	2,853 11
Notes receivable, . . . . .	122 50
Total assets, as per books of the company, . . . . .	<u>\$3,100 61</u>
Profit and loss balance, . . . . .	58,040 22
	<u>\$61,140 83</u>

## LIABILITIES.

Capital stock, . . . . .	\$60,000 00
Unpaid bills, . . . . .	1,140 83
Total liabilities, as per books of the company, . . . . .	<u>\$61,140 83</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$11,348 70	
Income from sale of light and power, . . . . .		\$9,310 31
other sources, . . . . .		177 16
Balance to profit and loss, . . . . .		1,861 23
	<u>\$11,348 70</u>	<u>\$11,348 70</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .	\$2,527 75	
Balance of electric manufacturing account, . . .	1,861 23	
Other items of income, . . . . .		\$468 03
Interest paid, . . . . .	1,226 92	
Loss on plant sold to town, . . . . .	48,333 42	
Wiring account, . . . . .	58 93	
Claims paid, . . . . .	4,500 00	
Balance June 30, 1895, . . . . .		58,040 22
	<u>\$58,508 25</u>	<u>\$58,508 25</u>

## HYDE PARK ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$20,378 74
Steam plant, . . . . .	43,252 67
Electric plant, . . . . .	35,956 46
Electric lines, . . . . .	54,219 71
Meters, . . . . .	3,644 26
Transformers, . . . . .	15,950 18
Arc lamps, . . . . .	13,265 50
Franchise and patent rights, . . . . .	20,250 50
Due for electric light and power, . . . . .	5,462 00

Fuel on hand, . . . . .	\$756 60
Carbons on hand, . . . . .	34 20
Oil and waste on hand, . . . . .	47 60
Incandescent lamps on hand, . . . . .	521 03
Globes on hand, . . . . .	53 96
Other materials on hand, . . . . .	398 94
Horses, wagons, etc., . . . . .	336 89
Sundry accounts due the company, . . . . .	2,403 28
Office furniture, . . . . .	60 30
Cash on hand, . . . . .	752 36
Investments, . . . . .	15,000 00
Advance payments of interest, . . . . .	316 25
<b>Total assets, as books of the company, . . . . .</b>	<b>\$233,051 23</b>

## LIABILITIES.

Capital stock, . . . . .	\$100,000 00
Bonds issued, . . . . .	75,000 00
Notes payable, . . . . .	39,814 91
Unpaid bills, . . . . .	8,480 09
Interest due but not paid, . . . . .	246 96
<b>Total liabilities, as per books of the company, . . . . .</b>	<b>\$223,541 96</b>
Profit and loss balance, . . . . .	9,509 27
	<b>\$233,051 23</b>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$23,969 72	
Income from sale of light and power, . . . . .		\$31,738 00
Balance to profit and loss, . . . . .	7,768 28	
	<b>\$31,738 00</b>	<b>\$31,738 00</b>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$6,926 70
Balance of electric manufacturing account, . . . . .		7,768 28
Wiring account, . . . . .		75 32
Interest paid, . . . . .	\$5,261 03	
Balance June 30, 1895, . . . . .	9,509 27	
	<b>\$14,770 30</b>	<b>\$14,770 30</b>

## IPSWICH GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$3,700 00
Machinery and manufacturing appliances, . . . . .	2,165 00
Street mains, . . . . .	5,100 00
Meters, . . . . .	1,800 00
Due for gas, . . . . .	546 48
Gas coal on hand, . . . . .	37 50
Enrichers on hand, . . . . .	125 00
Cash on hand, . . . . .	900 84
<b>Total assets, as per books of the company, . . . . .</b>	<b>\$14,374 82</b>
Profit and loss balance, . . . . .	9,625 18
	<b>\$24,000 00</b>

LIABILITIES.	
Capital stock, . . . . .	\$16,000 00
Bonds issued, . . . . .	8,000 00
Total liabilities, as per books of the company, . . . . .	<u>\$24,000 00</u>

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses, . . . . .	\$3,846 70		
Income from sale of gas, . . . . .			\$5,567 20
Balance to profit and loss, . . . . .	1,720 50		
	<u>\$5,567 20</u>		<u>\$5,567 20</u>

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1894, . . . . .	\$10,829 88		
Balance of gas manufacturing account, . . . . .			\$1,720 50
Interest paid, . . . . .	515 80		
Balance June 30, 1896, . . . . .			9,625 18
	<u>\$11,345 68</u>		<u>\$11,345 68</u>

## JAMAICA PLAIN GAS LIGHT COMPANY.

ASSETS.	
Real estate, . . . . .	\$118,000 00
Machinery and manufacturing appliances, . . . . .	145,951 00
Street mains, . . . . .	120,290 57
Meters, . . . . .	5,731 49
Due for gas, . . . . .	10,246 09
Gas coal on hand, . . . . .	1,170 86
Coke on hand, . . . . .	75 00
Tar on hand, . . . . .	337 50
Enrichers on hand, . . . . .	203 40
Purifying materials on hand, . . . . .	84 00
Other materials on hand, . . . . .	4,625 63
Stoves on hand, . . . . .	55 00
Horses, wagons, etc., . . . . .	667 00
Sundry accounts due the company, . . . . .	1,253 19
Office furniture, . . . . .	750 00
Cash on hand, . . . . .	2,058 82
Total assets, as per books of the company, . . . . .	<u>\$411,499 55</u>

LIABILITIES.	
Capital stock, . . . . .	\$250,000 00
Notes payable, . . . . .	65,000 00
Deposits, . . . . .	1,221 40
Premium account, . . . . .	17,775 00
Total liabilities, as per books of the company, . . . . .	<u>\$333,996 40</u>
Profit and loss balance, . . . . .	77,503 15
	<u>\$411,499 55</u>

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses, . . . . .	\$64,558 76		
Income from sale of gas, . . . . .			\$85,246 33
residuals, . . . . .			12,596 16
Balance to profit and loss, . . . . .	33,283 73		
	<u>\$97,842 49</u>		<u>\$97,842 49</u>



## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$71,277 98
Balance of gas manufacturing account, . . . . .		33,283 73
Rents, . . . . .		120 00
Interest paid, . . . . .	\$1,672 99	
Dividends declared, . . . . .	25,000 00	
Other items, . . . . .	505 57	
Balance June 30, 1895, . . . . .	77,503 15	
	<hr/>	<hr/>
	\$104,681 71	\$104,681 71

## LAWRENCE GAS COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$170,393 79
Machinery and manufacturing appliances (gas), . . . . .	169,891 59
Street mains (gas), . . . . .	155,370 65
Meters (gas), . . . . .	31,987 11
Due for gas, . . . . .	8,657 11
Water gas fuel on hand, . . . . .	1,340 00
Gas coal on hand, . . . . .	2,462 68
Coke on hand, . . . . .	1,012 07
Tar on hand, . . . . .	2,052 00
Enrichers on hand, . . . . .	1,083 10
Purifying materials on hand, . . . . .	785 46
Other gas supplies on hand, . . . . .	6,553 12
Stoves on hand, . . . . .	2,281 11
Gas fixtures on hand, . . . . .	70 96
Real estate (electric), . . . . .	24,048 81
Steam plant (electric), . . . . .	59,885 35
Electric plant, . . . . .	62,011 01
Electric lines, . . . . .	86,531 89
Meters (electric), . . . . .	9,039 23
Arc lamps, . . . . .	17,500 75
Due for electric light and power, . . . . .	9,460 80
Fuel on hand (electric), . . . . .	2,926 12
Carbons on hand, . . . . .	351 25
Oil and waste on hand, . . . . .	82 05
Incandescent lamps on hand, . . . . .	900 07
Globes on hand, . . . . .	51 59
Electric supplies, . . . . .	2,529 76
Motors on hand, . . . . .	5,001 71
Aqua ammonia, . . . . .	1,598 78
Sundry accounts due the company, . . . . .	6,568 91
Cash on hand, . . . . .	14,406 07
Advanced payment of interest, . . . . .	319 20
Investments, . . . . .	10,132 29
	<hr/>
Total assets, as per books of the company, . . . . .	\$867,286 39

## LIABILITIES.

Capital stock, . . . . .	\$590,000 00
Bonds issued, . . . . .	125,000 00
Notes payable, . . . . .	53,000 00
Unpaid bills, . . . . .	1,317 35

Deposits, . . . . .	\$156 00
Reserved fund, . . . . .	7,996 03
Depreciation fund, . . . . .	5,000 00
Total liabilities, as per books of the company, . . . . .	\$782,469 38
Profit and loss balance, . . . . .	84,817 01
	<u>\$867,286 39</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$83,895 11	
{ electric, . . . . .	59,301 64	
Income from sale of gas, . . . . .		\$98,999 66
residuals, . . . . .		18,885 27
other sources (gas), . . . . .		323 83
sale of electric light and power, . . . . .		74,612 69
other sources (electric), . . . . .		3,012 57
Balances to profit and loss, { gas, . . . . .	34,313 65	
{ electric, . . . . .	18,323 62	
	<u>\$195,834 02</u>	<u>\$195,834 02</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$85,416 69
Balance of gas manufacturing account, . . . . .		34,313 65
Balance of electric manufacturing account, . . . . .		18,323 62
Rents, . . . . .		754 48
Jobbing account, . . . . .		1,266 26
Other items of income, . . . . .		575 85
Interest paid, . . . . .	\$7,427 51	
Dividends declared, . . . . .	35,400 00	
Depreciation, . . . . .	5,000 00	
Reserve fund, . . . . .	7,996 03	
Balance June 30, 1895, . . . . .	84,817 01	
	<u>\$140,640 55</u>	<u>\$140,640 55</u>

## LEE ELECTRIC COMPANY.

## ASSETS.

Machinery and manufacturing appliances (gas), . . . . .	\$500 00
Street mains (gas), . . . . .	2,000 00
Meters, . . . . .	300 00
Real estate (electric), . . . . .	6,079 00
Steam plant (electric), . . . . .	11,946 33
Electric plant, . . . . .	6,287 45
Electric lines, . . . . .	16,641 28
Meters (electric), . . . . .	810 91
Transformers, . . . . .	2,146 73
Arc lamps, . . . . .	600 00
Due for electric light and power, . . . . .	1,649 59
Fuel on hand (electric), . . . . .	145 00
Oil and waste on hand, . . . . .	29 20
Incandescent lamps on hand, . . . . .	273 36
Other electric materials on hand, . . . . .	120 55
Horses, wagons, etc., . . . . .	195 35
Sundry accounts due the company, . . . . .	192 91
Office furniture, . . . . .	15 75

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Cash on hand, . . . . .	\$14 73
Wiring account, . . . . .	82 38
Insurance account, . . . . .	50 00
Total assets, as per books of the company, . . . . .	<u>\$50,080 52</u>

**LIABILITIES.**

Capital stock, . . . . .	\$20,000 00
Bonds issued, . . . . .	20,000 00
Notes payable, . . . . .	6,420 00
Unpaid bills, . . . . .	1,058 83
Amounts due from the company, not included above, . . . . .	1,893 79
Total liabilities, as per books of the company, . . . . .	<u>\$49,372 62</u>
Profit and loss balance, . . . . .	707 90
	<u>\$50,080 52</u>

**MANUFACTURING ACCOUNT.**

	Dr.	Cr.
Operating expenses, . . . . .	\$4,107 96	
Income from sale of light and power, . . . . .		\$6,410 74
Balance to profit and loss, . . . . .	2,302 78	
	<u>\$6,410 74</u>	<u>\$6,410 74</u>

**PROFIT AND LOSS ACCOUNT.**

	Dr.	Cr.
Balance June 30, 1894, . . . . .	\$6,181 20	
Balance of electric manufacturing account, . . . . .		\$2,302 78
Rents, . . . . .		56 33
Liabilities cancelled, . . . . .		63,540 62
Interest paid, . . . . .	1,011 29	
Dividends declared, . . . . .	600 00	
Revaluation of plant, . . . . .	67,399 34	
Balance June 30, 1895, . . . . .	707 90	
	<u>\$65,899 73</u>	<u>\$65,899 73</u>

**LEICESTER ELECTRIC COMPANY.**

**ASSETS.**

Profit and loss balance, . . . . .	\$30,884 52
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**LIABILITIES.**

Capital stock, . . . . .	\$25,000 00
Notes payable, . . . . .	1,624 63
Unpaid bills, . . . . .	4,218 22
Interest due but not paid, . . . . .	41 67
Total liabilities, as per books of the company, . . . . .	<u>\$30,884 52</u>

**MANUFACTURING ACCOUNT.**  
(To Jan. 25, 1895.)

	Dr.	Cr.
Operating expenses, . . . . .	\$3,819 01	
Income from sale of light and power, . . . . .		\$3,039 71
other sources, . . . . .		72 82
Balance to profit and loss, . . . . .		706 48
	<u>\$3,819 01</u>	<u>\$3,819 01</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .	\$208 11	
Balance of manufacturing account, . . . . .	706 48	
Interest paid, . . . . .	500 00	
Foreclosure, . . . . .	29,459 08	
Other items, . . . . .	10 85	
Balance June 30, 1895, . . . . .		\$30,884 52
	<u>\$30,884 52</u>	<u>\$30,884 52</u>

## LEOMINSTER ELECTRIC LIGHT AND POWER COMPANY.

## ASSETS.

Real estate, . . . . .	\$11,728 52
Steam plant, . . . . .	28,223 41
Electric plant, . . . . .	21,499 11
Electric lines, . . . . .	41,691 50
Meters, . . . . .	3,916 72
Transformers, . . . . .	10,179 52
Arc lamps, . . . . .	9,745 69
Franchise, . . . . .	10,000 00
Due for electric light and power, . . . . .	3,020 15
Carbons on hand, . . . . .	45 00
Oil and waste on hand, . . . . .	21 89
Incandescent lamps on hand, . . . . .	117 75
Globes on hand, . . . . .	21 83
Other materials on hand, . . . . .	170 28
Tools on hand, . . . . .	128 55
Horses, wagons, etc., . . . . .	296 20
Sundry accounts due the company, . . . . .	259 97
Office furniture, . . . . .	157 07
Cash on hand, . . . . .	459 13
Insurance, . . . . .	124 58
Total assets, as per books of the company, . . . . .	<u>\$141,806 87</u>
Profit and loss balance, . . . . .	2,988 13
	<u>\$144,795 00</u>

## LIABILITIES.

Capital stock, . . . . .	\$50,000 00
Notes payable, . . . . .	85,385 65
Unpaid bills, . . . . .	579 46
Interest due but not paid, . . . . .	8,504 89
Accrued taxes, . . . . .	325 00
Total liabilities, as per books of the company, . . . . .	<u>\$144,795 00</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$14,239 79	
Income from sale of light and power, . . . . .		\$17,915 33
other sources, . . . . .		282 56
Balance to profit and loss, . . . . .	3,958 10	
	<u>\$18,197 89</u>	<u>\$18,197 89</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$1,496 99
Balance of electric manufacturing account, . . . . .		3,958 10
Other items of income, . . . . .		439 73
Interest paid, . . . . .	\$5,175 89	
Depreciation, . . . . .	3,382 06	
Other items, . . . . .	325 00	
Balance June 30, 1896, . . . . .		2,988 13
	<hr/>	<hr/>
	\$8,882 95	\$8,882 95

## LEOMINSTER GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$13,000 00
Machinery and manufacturing appliances, . . . . .	14,962 97
Street mains, . . . . .	20,000 00
Meters, . . . . .	2,037 03
Due for gas, . . . . .	1,118 73
Gas coal on hand, . . . . .	531 53
Enrichers on hand, . . . . .	132 37
Sundry accounts due the company, . . . . .	37 80
Cash on hand, . . . . .	2,060 26
Notes receivable, . . . . .	1,200 00
Total assets, as per books of the company, . . . . .	<hr/> \$55,080 69

## LIABILITIES.

Capital stock, . . . . .	\$50,000 00
Total liabilities, as per books of the company, . . . . .	<hr/> \$50,000 00
Profit and loss balance, . . . . .	5,080 69
	<hr/> \$55,080 69

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$4,676 31	
Income from sale of gas, . . . . .		\$6,971 86
other sources, . . . . .		50 60
Balance to profit and loss, . . . . .	2,346 15	
	<hr/>	<hr/>
	\$7,022 46	\$7,022 46

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$4,717 29
Balance of gas manufacturing account, . . . . .		2,346 15
Interest received, . . . . .		48 00
Rents, . . . . .		85 00
Other items of income, . . . . .		7 75
Dividends declared, . . . . .	\$2,000 00	
Construction charged off, . . . . .	68 70	
Other items, . . . . .	64 80	
Balance June 30, 1895, . . . . .	5,080 69	
	<hr/>	<hr/>
	\$7,204 19	\$7,204 19

## LEXINGTON GAS LIGHT COMPANY.

ASSETS.	
Real estate (gas), . . . . .	\$1,514 95
Machinery and manufacturing appliances (gas), . . . . .	21,523 73
Street mains (gas), . . . . .	7,655 72
Meters (gas), . . . . .	868 13
Due for gas, . . . . .	587 39
Gas coal on hand, . . . . .	34 00
Tar on hand, . . . . .	7 50
Gas fixtures on hand, . . . . .	33 21
Real estate (electric), . . . . .	4,101 41
Steam plant (electric), . . . . .	9,934 43
Electric plant, . . . . .	12,275 93
Electric lines, . . . . .	10,539 31
Meters (electric), . . . . .	1,173 36
Transformers, . . . . .	2,378 45
Arc lamps, . . . . .	410 45
Wiring account, . . . . .	1,680 67
Due for electric light and power, . . . . .	1,262 45
Fuel on hand (electric), . . . . .	115 20
Incandescent lamps on hand, . . . . .	637 48
Sundry accounts due the company, . . . . .	1,540 90
Advanced interest and insurance, . . . . .	244 41

Total assets, as per books of the company, . . . . . \$78,519 08

LIABILITIES.	
Capital stock, . . . . .	\$30,000 00
Bonds issued, . . . . .	23,000 00
Notes payable, . . . . .	6,779 66
Unpaid bills, . . . . .	3,723 80
Depreciation fund, . . . . .	600 00

Total liabilities, as per books of the company, . . . . . \$64,103 46

Profit and loss balance, . . . . . 14,415 62

\$78,519 08

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$2,246 74	
{ electric, . . . . .	4,603 52	
Income from sale of gas, . . . . .		\$2,784 83
other sources (gas), . . . . .		18 95
sale of electric light and power, . . . . .		7,947 55
Balances to profit and loss, { gas, . . . . .	557 04	
{ electric, . . . . .	3,344 03	
	\$10,751 33	\$10,751 33

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$12,848 89
Balance of gas manufacturing account, . . . . .		557 04
Balance of electric manufacturing account, . . . . .		3,344 03
Rents, . . . . .		10 00
Jobbing account, . . . . .		449 76

	Dr.	Cr.
Other items of income, . . . . .		\$30 21
Interest paid, . . . . .	\$2,073 94	
Dividends declared, . . . . .	250 00	
Depreciation, . . . . .	187 89	
Depreciation fund, . . . . .	300 00	
Other items, . . . . .	12 48	
Balance June 30, 1895, . . . . .	14,415 62	
	<u>\$17,239 93</u>	<u>\$17,239 93</u>

## LOWELL ELECTRIC LIGHT CORPORATION.

## ASSETS.

Real estate, . . . . .	\$27,239 75
Steam plant, . . . . .	98,051 21
Electric plant, . . . . .	121,771 52
Electric lines, . . . . .	245,794 68
Meters, . . . . .	264 25
Inside wiring, . . . . .	8,651 76
Due for electric light and power, . . . . .	29,392 36
Fuel on hand, . . . . .	580 00
Carbons on hand, . . . . .	854 50
Oil and waste on hand, . . . . .	99 20
Incandescent lamps on hand, . . . . .	211 58
Globes on hand, . . . . .	19 60
Other materials on hand, . . . . .	1,989 06
Horses, wagons, etc., . . . . .	530 00
Sundry accounts due the company, . . . . .	47 00
Office furniture, . . . . .	180 00
Cash on hand, . . . . .	10,411 67
Investments, . . . . .	347 50
Total assets, as per books of the company, . . . . .	<u>\$546,435 54</u>

## LIABILITIES.

Capital stock, . . . . .	\$300,000 00
Bonds issued, . . . . .	127,000 00
Notes payable, . . . . .	81,500 00
Unpaid bills, . . . . .	5,021 86
Total liabilities, as per books of the company, . . . . .	<u>\$513,521 86</u>
Profit and loss balance, . . . . .	32,913 68
	<u>\$546,435 54</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$76,504 64	
Income from sale of light and power, . . . . .		\$121,113 73
Balance to profit and loss, . . . . .	44,609 09	
	<u>\$121,113 73</u>	<u>\$121,113 73</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$33,022 27
Balance of electric manufacturing account, . . . . .		44,609 09
Interest received, . . . . .		1,269 16
Jobbing account, . . . . .		850 25

	Dr.	Cr.
Other items of income, . . . . .		\$680 25
Interest paid, . . . . .	\$11,482 34	
Dividends declared, . . . . .	21,000 00	
Depreciation, . . . . .	15,035 00	
Balance June 30, 1895, . . . . .	32,913 68	
	<u>\$80,431 02</u>	<u>\$80,431 02</u>

## LOWELL GAS LIGHT COMPANY.

ASSETS.		
Real estate, . . . . .		\$425,000 00
Due for gas, . . . . .		2,615 25
Gas coal on hand, . . . . .		9,514 05
Coke on hand, . . . . .		1,755 00
Tar on hand, . . . . .		2,925 00
Enrichers on hand, . . . . .		3,890 02
Purifying materials on hand, . . . . .		60 00
Stoves on hand, . . . . .		11,000 00
Cash on hand, . . . . .		6,984 18
Investments, . . . . .		182,288 29
Total assets, as per books of the company, . . . . .		<u>\$646,031 79</u>

LIABILITIES.		
Capital stock, . . . . .		\$500,000 00
Total liabilities, as per books of the company, . . . . .		<u>\$500,000 00</u>
Profit and loss balance, . . . . .		146,031 79
		<u>\$646,031 79</u>

MANUFACTURING ACCOUNT.		
	Dr.	Cr.
Operating expenses, . . . . .	\$197,740 84	
Income from sale of gas, . . . . .		\$253,618 63
residuals, . . . . .		37,322 28
Balance to profit and loss, . . . . .	93,200 07	
	<u>\$290,940 91</u>	<u>\$290,940 91</u>

PROFIT AND LOSS ACCOUNT.		
	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$111,208 57
Balance of gas manufacturing account, . . . . .		93,200 07
Rents, . . . . .		5,168 31
Interest paid, . . . . .	\$1,833 17	
Dividends declared, . . . . .	60,000 00	
Other items, . . . . .	1,701 99	
Balance June 30, 1895, . . . . .	146,031 79	
	<u>\$209,568 95</u>	<u>\$209,568 95</u>

## LYNN GAS AND ELECTRIC COMPANY.

ASSETS.		
Real estate (gas), . . . . .		\$189,868 40
Machinery and manufacturing appliances (gas), . . . . .		
Street mains (gas), . . . . .		130,854 12
Meters (gas), . . . . .		
Due for gas, . . . . .		20,073 12
Gas coal on hand, . . . . .		2,544 74



Coke on hand, . . . . .	\$180 00
Tar on hand, . . . . .	1,000 00
Enrichers on hand, . . . . .	585 00
Purifying materials on hand, . . . . .	137 80
Other gas materials on hand, . . . . .	1,826 01
Stoves on hand, . . . . .	2,306 06
Real estate (electric), . . . . .	101,857 57
Steam plant (electric), . . . . .	63,223 98
Electric plant, . . . . .	39,492 57
Electric lines, } Meters (electric), } Transformers, } Arc lamps, }	107,153 74
Patent rights, . . . . .	15,000 00
Due for electric light and power, . . . . .	12,424 56
Fuel on hand (electric), . . . . .	252 55
Carbons on hand, . . . . .	832 00
Oil and waste on hand, . . . . .	27 80
Incandescent lamps on hand, . . . . .	422 95
Globes on hand, . . . . .	55 00
Sundry accounts due the company, . . . . .	1,692 92
Cash on hand, . . . . .	2,368 10
<b>Total assets, as per books of the company, . . . . .</b>	<b>\$694,178 99</b>

## LIABILITIES.

Capital stock, . . . . .	\$400,000 00
Notes payable, . . . . .	102,800 00
Unpaid bills, . . . . .	15,376 34
Deposits, . . . . .	566 42
Reserved fund, . . . . .	2,262 05
Depreciation fund, . . . . .	10,000 00

<b>Total liabilities, as per books of the company, . . . . .</b>	<b>\$530,994 81</b>
<b>Profit and loss balance, . . . . .</b>	<b>163,184 18</b>

\$694,178 99

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$96,589 19	
{ electric, . . . . .	72,046 27	
Income from sale of gas, . . . . .		\$127,251 27
residuals, . . . . .		15,549 93
sale of electric light and power, . . . . .		124,207 46
Balance to profit and loss, { gas, . . . . .	46,212 01	
{ electric, . . . . .	52,161 19	
	\$267,008 66	\$267,008 66

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$123,551 00
Balance of gas manufacturing account, . . . . .		46,212 01
Balance of electric manufacturing account, . . . . .		52,161 19
Rents, . . . . .		702 38
Interest paid, . . . . .	\$5,442 40	
Dividends declared, . . . . .	32,000 00	
Depreciation, . . . . .	22,000 00	
Balance June 30, 1895, . . . . .	163,184 18	
	\$222,626 58	\$222,626 58

## MALDEN ELECTRIC COMPANY.

ASSETS.	
Real estate, . . . . .	\$27,559 93
Steam plant, . . . . .	55,722 40
Electric plant, . . . . .	75,260 86
Electric lines, . . . . .	184,616 76
Meters, . . . . .	14,200 65
Transformers, . . . . .	16,552 00
Arc lamps, . . . . .	11,239 19
Patent rights, . . . . .	25,000 00
Due for light and power, . . . . .	10,367 59
Fuel on hand, . . . . .	537 55
Carbons on hand, . . . . .	132 47
Oil and waste on hand, . . . . .	74 60
Incandescent lamps on hand, . . . . .	389 84
Globes on hand, . . . . .	39 33
Other materials on hand, . . . . .	2,015 02
Horses, wagons, etc., . . . . .	1,701 76
Sundry accounts due the company, . . . . .	4,440 26
Office furniture, . . . . .	736 25
Cash on hand, . . . . .	12,910 71
Investments, . . . . .	5,000 00
Total assets, as per books of the company, . . . . .	<u>\$448,497 17</u>

LIABILITIES.	
Capital stock, . . . . .	\$155,200 00
Bonds issued, . . . . .	100,000 00
Notes payable, . . . . .	156,270 45
Unpaid bills, . . . . .	7,935 70
Interest due but not paid, . . . . .	1,163 00
Total liabilities, as per books of the company, . . . . .	<u>\$420,572 15</u>
Profit and loss balance, . . . . .	27,925 02
	<u>\$448,497 17</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$51,818 88	
Income from sale of light and power, . . . . .		\$88,372 50
Balance to profit and loss, . . . . .	36,553 62	
	<u>\$88,372 50</u>	<u>\$88,372 50</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$26,843 68
Balance of electric manufacturing account, . . . . .		36,553 62
Lamp sales, insurance, dividends, etc., . . . . .		1,069 60
Wiring account, . . . . .		9 49
Other items of income, . . . . .		1,228 50
Interest paid, . . . . .	\$14,552 98	
Dividends declared, . . . . .	11,638 00	
Depreciation, . . . . .	10,000 00	
Expense oil lamps, . . . . .	1,578 89	
Balance June 30, 1895, . . . . .	27,925 02	
	<u>\$65,694 89</u>	<u>\$65,694 89</u>

## MALDEN AND MELROSE GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$45,795 62
Machinery and manufacturing appliances, . . . . .	75,671 97
Street mains, . . . . .	132,456 35
Meters, . . . . .	11,200 00
Due for gas, . . . . .	14,520 96
Gas coal on hand, . . . . .	618 51
Coke on hand, . . . . .	200 00
Tar on hand, . . . . .	500 00
Enrichers on hand, . . . . .	78 00
Purifying materials on hand, . . . . .	60 00
Other gas materials on hand, . . . . .	956 39
Stoves on hand, . . . . .	125 00
Gas fixtures on hand, . . . . .	75 00
Sundry accounts due the company, . . . . .	3,368 87
Cash on hand, . . . . .	360 32

Total assets, as per books of the company, . . . . . \$285,987 59

## LIABILITIES.

Capital stock, . . . . .	\$220,300 00
Notes payable, . . . . .	37,500 00
Unpaid bills, . . . . .	6,201 23
Deposits, . . . . .	865 00
Unpaid dividends, . . . . .	1,147 50
Premium account, . . . . .	12,685 00

Total liabilities, as per books of the company, . . . . . \$278,698 73

Profit and loss balance, . . . . . 7,288 86

\$285,987 59

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$71,831 39	
Income from sale of gas, . . . . .		\$76,075 47
residuals, . . . . .		11,152 36
other sources, . . . . .		125 39
Balance to profit and loss, . . . . .	15,521 83	
	\$87,353 22	\$87,353 22

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$9,106 75
Balance of gas manufacturing account, . . . . .		15,521 83
Interest paid, . . . . .	\$1,663 59	
Dividends declared, . . . . .	13,200 00	
Depreciation, . . . . .	1,392 28	
Jobbing account, . . . . .	1,063 85	
Balance June 30, 1895, . . . . .	7,288 86	
	\$24,628 58	\$24,628 58

## MANUFACTURERS' GAS LIGHT COMPANY OF FALL RIVER.

ASSETS.	
Real estate, . . . . .	\$3,000 00
Machinery and manufacturing appliances, . . . . .	} 46,804 99
Street mains, . . . . .	
Meters, . . . . .	
Due for gas, . . . . .	1,486 52
Coke on hand, . . . . .	350 00
Cash on hand, . . . . .	5,737 32

Total assets, as per books of the company, . . . . . \$57,388 83

LIABILITIES.	
Capital stock, . . . . .	\$50,000 00
Total liabilities, as per books of the company, . . . . .	\$50,000 00
Profit and loss balance, . . . . .	7,388 83
	<u>\$57,388 83</u>

MANUFACTURING ACCOUNT.		
	Dr.	Cr.
Operating expenses, . . . . .	\$17,962 91	
Income from sale of gas, . . . . .		\$18,341 59
residuals, . . . . .		2,755 45
Balance to profit and loss, . . . . .	3,134 13	
	<u>\$21,097 04</u>	<u>\$21,097 04</u>

PROFIT AND LOSS ACCOUNT.		
	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$8,989 31
Balance of gas manufacturing account, . . . . .		3,134 13
Interest received, . . . . .		265 39
Dividends declared, . . . . .	\$5,000 00	
Balance June 30, 1895, . . . . .	7,388 83	
	<u>\$12,388 83</u>	<u>\$12,388 83</u>

## MARBLEHEAD GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.	
Real estate, . . . . .	\$4,309 19
Machinery and manufacturing appliances, . . . . .	13,806 39
Street mains, . . . . .	21,000 00
Meters, . . . . .	1,788 03
Due for gas, . . . . .	494 40
Gas coal on hand, . . . . .	74 40
Coke on hand, . . . . .	48 00
Tar on hand, . . . . .	105 00
Stoves on hand, . . . . .	25 00
Gas fixtures on hand, . . . . .	108 32
Office furniture, . . . . .	50 00
Cash on hand, . . . . .	647 41
Investments, . . . . .	450 00
Total assets, as per books of the company, . . . . .	<u>\$42,906 14</u>
Profit and loss balance, . . . . .	3,653 86
	<u>\$46,560 00</u>

LIABILITIES.	
Capital stock, . . . . .	\$40,000 00
Bonds issued, . . . . .	6,500 00
Unpaid bills, . . . . .	60 00
Total liabilities, as per books of the company, . . . . .	<u>\$46,560 00</u>

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses, . . . . .		\$8,168 72	
Income from sale of gas, . . . . .			\$7,129 23
residuals, . . . . .			441 65
other sources, . . . . .			257 64
Balance to profit and loss, . . . . .			340 30
		<u>\$8,168 72</u>	<u>\$8,168 72</u>

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1894, . . . . .		\$2,899 23	
Balance of gas manufacturing account, . . . . .		340 30	
Interest paid, . . . . .		414 33	
Balance June 30, 1895, . . . . .			\$3,653 86
		<u>\$3,653 86</u>	<u>\$3,653 86</u>

## MARLBOROUGH ELECTRIC COMPANY.

ASSETS.	
Real estate, . . . . .	\$23,461 53
Steam plant, . . . . .	23,442 79
Electric plant, . . . . .	32,132 01
Electric lines, meters, transformers and arc lamps, . . . . .	31,432 02
Due for light and power, . . . . .	793 79
Fuel on hand, . . . . .	38 50
Carbons on hand, . . . . .	96 85
Oil and waste on hand, . . . . .	11 00
Incandescent lamps on hand, . . . . .	75 48
Globes on hand, . . . . .	26 34
Other materials on hand, . . . . .	759 35
Sundry accounts due the company, . . . . .	243 58
Cash on hand, . . . . .	510 70
Total assets, as per books of the company, . . . . .	<u>\$113,013 94</u>

LIABILITIES.	
Capital stock, . . . . .	\$30,000 00
Bonds issued, . . . . .	37,100 00
Notes payable, . . . . .	34,900 00
Unpaid bills, . . . . .	360 23
Total liabilities, as per books of the company, . . . . .	<u>\$102,360 23</u>
Profit and loss balance, . . . . .	10,653 71
	<u>\$113,013 94</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$15,666 77	
Income from sale of light and power, . . . . .		\$20,607 13
Balance to profit and loss, . . . . .	4,940 36	
	<u>\$20,607 13</u>	<u>\$20,607 13</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$9,259 23
Balance of electric manufacturing account, . . . . .		4,940 36
Other items of income, . . . . .		154 05
Interest paid, . . . . .	\$3,663 01	
Other items, . . . . .	36 92	
Balance June 30, 1895, . . . . .	10,663 71	
	<u>\$14,363 64</u>	<u>\$14,363 64</u>

## MARLBOROUGH GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$26,402 38
Machinery and manufacturing appliances, . . . . .	42,690 69
Street mains, . . . . .	13,652 98
Meters, . . . . .	1,732 14
Due for gas, . . . . .	3,005 01
Gas coal on hand, . . . . .	1,801 52
Coke on hand, . . . . .	110 00
Tar on hand, . . . . .	288 00
Enrichers on hand, . . . . .	18 70
Purifying materials on hand, . . . . .	55 88
Gas fixtures on hand, . . . . .	609 70
Other materials on hand . . . . .	102 72
Sundry accounts due the company, . . . . .	2,111 47
Cash on hand, . . . . .	52 49

Total assets, as per books of the company, . . . . . \$92,633 68

## LIABILITIES.

Capital stock, . . . . .	\$50,000 00
Notes payable, . . . . .	34,500 00
Unpaid bills, . . . . .	3,023 89
Interest due but not paid, . . . . .	625 00

Total liabilities, as per books of the company, . . . . . \$88,148 89

Profit and loss balance, . . . . . 4,484 79

\$92,633 68

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$9,826 53	
Income from sale of gas, . . . . .		\$13,283 28
residuals, . . . . .		1,332 79
other sources, . . . . .		20 25
Balance to profit and loss, . . . . .	5,009 79	
	<u>\$14,836 32</u>	<u>\$14,636 32</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$36,337 60
Balance of gas manufacturing account, . . . . .		5,009 79
Other items of income, . . . . .		100 00
Interest paid, . . . . .	\$625 00	
Depreciation, . . . . .	36,337 60	
Balance June 30, 1895, . . . . .	4,484 79	
	<u>\$41,447 39</u>	<u>\$41,447 39</u>

## MILFORD ELECTRIC LIGHT AND POWER COMPANY.

## ASSETS.

Real estate, . . . . .	\$5,063 24
Steam plant, . . . . .	14,529 80
Electric plant, . . . . .	14,217 56
Electric lines, . . . . .	35,138 85
Due for light and power, . . . . .	1,491 58
Fuel on hand, . . . . .	50 30
Carbons on hand, . . . . .	26 40
Oil and waste on hand, . . . . .	39 86
Incandescent lamps on hand, . . . . .	78 20
Globes on hand, . . . . .	3 50
Other materials on hand, . . . . .	355 00
Horses, wagons, etc., . . . . .	57 00
Sundry accounts due the company, . . . . .	313 93
Office furniture, . . . . .	24 75
Cash on hand, . . . . .	260 55
Insurance unexpired, . . . . .	310 06
Total assets, as per books of the company, . . . . .	<u>\$71,960 58</u>

## LIABILITIES.

Capital stock, . . . . .	\$40,000 00
Bonds issued, . . . . .	24,500 00
Unpaid bills, . . . . .	1,137 95
Total liabilities, as per books of the company, . . . . .	<u>\$65,637 95</u>
Profit and loss balance, . . . . .	6,322 63
	<u>\$71,960 58</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$10,048 00	
Income from sale of light and power, . . . . .		\$12,793 88
Balance to profit and loss, . . . . .	2,745 88	
	<u>\$12,793 88</u>	<u>\$12,793 88</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$4,647 17
Balance of electric manufacturing account, . . . . .		2,745 88
Interest paid, . . . . .	\$1,070 42	
Balance June 30, 1895, . . . . .	6,322 63	
	<u>\$7,393 05</u>	<u>\$7,393 05</u>

## MILFORD GAS LIGHT COMPANY.

ASSETS.	
Real estate, . . . . .	\$3,450 00
Machinery and manufacturing appliances, . . . . .	64,366 61
Street mains, . . . . .	31,951 95
Meters, . . . . .	2,599 00
Due for gas, . . . . .	2,086 40
Gas coal on hand, . . . . .	2,386 62
Coke on hand, . . . . .	916 50
Tar on hand, . . . . .	825 00
Purifying materials on hand, . . . . .	60 25
Other materials on hand, . . . . .	349 25
Stoves on hand, . . . . .	243 88
Gas fixtures on hand, . . . . .	1,257 57
Sundry accounts due the company, . . . . .	120 95
Office furniture, . . . . .	50 00
Cash on hand, . . . . .	2,834 07
Total assets, as per books of the company, . . . . .	\$113,498 05
LIABILITIES.	
Capital stock, . . . . .	\$72,300 00
Unpaid dividends, . . . . .	3,615 00
Depreciation fund, . . . . .	35,800 00
Total liabilities, as per books of the company, . . . . .	\$111,715 00
Profit and loss balance, . . . . .	1,783 05
	\$113,498 05

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses, . . . . .		\$12,098 19	
Income from sale of gas, . . . . .			\$18,493 27
residuals, . . . . .			2,217 99
other sources, . . . . .			189 22
Balance to profit and loss, . . . . .		8,802 29	
		<u>\$20,900 48</u>	<u>\$20,900 48</u>

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1894,	. . . . .		\$710 76
Balance of gas manufacturing account,	. . . . .		8,802 29
Dividends declared,	. . . . .	\$7,230 00	
Depreciation,	. . . . .	500 00	
Balance June 30, 1895,	. . . . .	1,783 05	
		<u>\$9,513 05</u>	<u>\$9,513 05</u>

## MILLBURY ELECTRIC COMPANY.

ASSETS.	
Real estate, . . . . .	\$4,596 28
Steam plant, . . . . .	6,311 57
Electric plant, . . . . .	5,128 15
Electric lines, . . . . .	14,392 21
Meters, . . . . .	622 22
Transformers, . . . . .	610 30
Arc lamps, . . . . .	2,340 00



Due for light and power, . . . . .	\$1,237 48
Fuel on hand, . . . . .	115 13
Carbons on hand, . . . . .	5 43
Oil and waste on hand, . . . . .	12 38
Incandescent lamps on hand, . . . . .	120 80
Globes on hand, . . . . .	4 67
Other materials on hand, . . . . .	243 50
Cash on hand, . . . . .	286 41
Tools, . . . . .	104 50
Insurance, . . . . .	57 06

Total assets, as per books of the company, . . . . . \$36,188 09

## LIABILITIES.

Capital stock, . . . . .	\$17,000 00
Bonds issued, . . . . .	16,000 00
Notes payable, . . . . .	1,259 06
Unpaid bills, . . . . .	287 80
Interest due but not paid, . . . . .	238 90

Total liabilities, as per books of the company, . . . . . \$34,805 76

Profit and loss balance, . . . . . 1,382 33

\$36,188 09

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$4,106 96	
Income from sale of light and power, . . . . .		\$6,098 49
other sources, . . . . .		21 33
Balance to profit and loss, . . . . .	2,013 86	
	\$6,119 82	\$6,119 82

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$797 68
Balance of electric manufacturing account, . . . . .		2,013 86
Interest received, . . . . .		1 98
Wiring accounts, . . . . .		7 83
Interest paid, . . . . .	\$1,098 92	
Dividends declared, . . . . .	340 00	
Balance June 30, 1895, . . . . .	1,382 33	
	\$2,821 25	\$2,821 25

## MILTON LIGHT AND POWER COMPANY.

## ASSETS.

Real estate, . . . . .	\$10,811 70
Steam plant, . . . . .	10,534 60
Electric plant, . . . . .	12,706 55
Electric lines, meters and transformers, . . . . .	34,367 57
Due for light and power, . . . . .	1,221 82
Fuel on hand, . . . . .	16 00
Oil and waste on hand, . . . . .	45 00
Incandescent lamps on hand, . . . . .	270 00
Other materials on hand, . . . . .	125 00

Horses, wagons, etc., . . . . .	\$75 00
Sundry accounts due the company, . . . . .	19 49
Office furniture, . . . . .	78 50
Cash on hand, . . . . .	701 29

Total assets, as per books of the company, . . . . .	\$70,973 42
Profit and loss balance, . . . . .	819 34

\$71,792 76

LIABILITIES.	
Capital stock, . . . . .	\$30,000 00
Bonds issued, . . . . .	30,000 00
Notes payable, . . . . .	9,888 67
Unpaid bills, . . . . .	1,904 19

Total liabilities, as per books of the company, . . . . .	\$71,792 76
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## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$7,989 92	
Income from sale of light and power, . . . . .		\$11,684 15
Balance to profit and loss, . . . . .	3,694 23	

\$11,684 15      \$11,684 15

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .	\$2,232 85	
Balance of electric manufacturing account, . . . . .		\$3,694 23
Wiring account, . . . . .		120 60
Other items of income, . . . . .		9 75
Interest paid, . . . . .	2,411 07	
Balance June 30, 1895, . . . . .		819 34

\$4,643 92      \$4,643 92

## NANTUCKET ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$200 00
Steam plant, . . . . .	4,800 00
Electric plant, . . . . .	8,000 00
Electric lines, meters, transformers and arc lamps, . . . . .	12,000 00
Due for light and power, . . . . .	6 27
Fuel on hand, . . . . .	38 50
Carbons on hand, . . . . .	39 20
Oil and waste on hand, . . . . .	41 73
Incandescent lamps on hand, . . . . .	93 00
Globes on hand, . . . . .	22 00
Other materials on hand, . . . . .	104 19
Office furniture, . . . . .	75 00
Cash on hand, . . . . .	832 27

Total assets, as per books of the company, . . . . .	\$26,252 16
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## LIABILITIES.

Capital stock, . . . . .	\$25,000 00
Total liabilities, as per books of the company, . . . . .	\$25,000 00
Profit and loss balance, . . . . .	1,252 16

\$26,252 16

## MANUFACTURING ACCOUNT.

(From June 6, 1895.)

	Dr.	Cr.
Operating expenses, . . . . .	\$353 49	
Income from sale of light and power, . . . . .		\$512 17
Balance to profit and loss, . . . . .	158 68	
	<u>\$512 17</u>	<u>\$512 17</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 6, 1895, . . . . .		\$1,060 23
Balance of electric manufacturing account, . . . . .		158 68
Wiring account, . . . . .		33 25
Balance June 30, 1895, . . . . .	\$1,252 16	
	<u>\$1,252 16</u>	<u>\$1,252 16</u>

## NANTUCKET GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$3,000 00
Machinery and manufacturing appliances, . . . . .	20,000 00
Street mains, . . . . .	9,540 63
Meters, . . . . .	4,000 00
Due for gas, . . . . .	124 73
Gas coal on hand, . . . . .	748 80
Coke on hand, . . . . .	4 00
Tar on hand, . . . . .	11 25
Cash on hand, . . . . .	67 30
Investments, . . . . .	368 00
Total assets, as per books of the company, . . . . .	<u>\$37,864 61</u>

## LIABILITIES.

Capital stock, . . . . .	\$36,000 00
Notes payable, . . . . .	1,500 00
Total liabilities, as per books of the company, . . . . .	<u>\$37,500 00</u>
Profit and loss balance, . . . . .	364 61
	<u>\$37,864 61</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$3,681 82	
Income from sale of gas, . . . . .		\$4,189 75
residuals, . . . . .		188 90
other sources, . . . . .		34 20
Balance to profit and loss, . . . . .	731 03	
	<u>\$4,412 85</u>	<u>\$4,412 85</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .	\$258 92	
Balance of gas manufacturing account, . . . . .		\$731 03
Interest paid, . . . . .	107 50	
Balance June 30, 1895, . . . . .	364 61	
	<u>\$731 03</u>	<u>\$731 03</u>

## NATICK ELECTRIC COMPANY.

ASSETS.	
Real estate, . . . . .	\$25,886 32
Steam plant, . . . . .	30,494 16
Electric plant, . . . . .	30,331 34
Electric lines, meters, transformers and arc lamps, . . . . .	101,721 57
Due for light and power, . . . . .	4,328 38
Fuel on hand, . . . . .	1,309 90
Carbons on hand, . . . . .	11 03
Oil and waste on hand, . . . . .	12 51
Incandescent lamps on hand, . . . . .	25 28
Globes on hand, . . . . .	18 82
Sundry accounts due the company, . . . . .	3,084 35
Cash on hand, . . . . .	105 80
Advanced insurance, . . . . .	53 98
Total assets, as per books of the company, . . . . .	\$197,393 44
Profit and loss balance, . . . . .	1,466 89
	<hr/>
	\$198,860 33
LIABILITIES.	
Capital stock, . . . . .	\$40,000 00
Bonds issued, . . . . .	35,000 00
Notes payable, . . . . .	10,880 43
Unpaid bills, . . . . .	112,979 90
Total liabilities, as per books of the company, . . . . .	\$198,860 33

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$16,924 05	
Income from sale of light and power, . . . . .		\$21,070 21
Balance to profit and loss, . . . . .	5,146 16	
	<hr/>	<hr/>
	\$21,070 21	\$21,070 21

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .	\$4,496 90	
Balance of electric manufacturing account, . . . . .		\$5,146 16
Interest paid, . . . . .	2,116 15	
Balance June 30, 1895, . . . . .		1,466 89
	<hr/>	<hr/>
	\$6,613 05	\$6,613 05

## NATICK GAS LIGHT COMPANY.

ASSETS.	
Real estate, . . . . .	\$16,670 38
Machinery and manufacturing appliances, . . . . .	6,330 00
Street mains, . . . . .	15,099 11
Meters, . . . . .	2,372 26
Due for gas, . . . . .	2,075 34
Gas coal on hand, . . . . .	1,863 72
Coke on hand, . . . . .	
Tar on hand, . . . . .	
Enrichers on hand, . . . . .	
Purifying materials on hand, . . . . .	
Other gas materials on hand, . . . . .	
Stoves on hand, . . . . .	

Gas fixtures on hand, . . . . .	\$1,334 76
Unexpired insurance, . . . . .	31 25
Sundry accounts due the company, . . . . .	695 39
Office furniture, . . . . .	195 64
Cash on hand, . . . . .	44 39
Total assets, as per books of the company, . . . . .	<u>\$46,712 24</u>

LIABILITIES.	
Capital stock, . . . . .	\$20,000 00
Notes payable, . . . . .	10,000 00
Unpaid bills, . . . . .	2,760 29
Total liabilities, as per books of the company, . . . . .	<u>\$32,750 29</u>
Profit and loss balance, . . . . .	13,961 95
	<u>\$46,712 24</u>

MANUFACTURING ACCOUNT.	
	Dr. Cr.
Operating expenses, . . . . .	\$4,487 00
Income from sale of gas, . . . . .	\$5,727 83
residuals, . . . . .	282 05
other sources, . . . . .	26 56
Balance to profit and loss, . . . . .	1,519 44
	<u>\$6,006 44</u>
	<u>\$6,006 44</u>

PROFIT AND LOSS ACCOUNT.	
	Dr. Cr.
Balance June 30, 1894, . . . . .	\$12,894 62
Balance of gas manufacturing account, . . . . .	1,519 44
Interest paid, . . . . .	\$452 11
Balance June 30, 1895, . . . . .	13,961 95
	<u>\$14,414 06</u>
	<u>\$14,414 06</u>

## NEW BEDFORD GAS AND EDISON LIGHT COMPANY.

ASSETS.	
Real estate (gas), . . . . .	\$191,701 06
Machinery and manufacturing appliances (gas), }	
Street mains (gas), and services, . . . . .	141,578 07
Meters (gas), . . . . .	16,943 57
Due for gas, . . . . .	5,641 64
Gas coal on hand, . . . . .	2,423 05
Coke on hand, . . . . .	40 00
Tar on hand, . . . . .	252 00
Enrichers on hand, . . . . .	728 00
Purifying materials on hand, . . . . .	47 50
Other gas materials on hand, . . . . .	9,047 73
Stoves on hand, . . . . .	3,197 68
Gas and electric fixtures on hand, . . . . .	2,920 86
Real estate (electric), . . . . .	60,056 85
Steam plant (electric), . . . . .	103,916 89
Electric plant, . . . . .	125,435 00
Electric lines, . . . . .	122,056 53
Meters (electric), . . . . .	7,757 88
Public gas lamps, . . . . .	2,054 75
Patent rights, . . . . .	12,000 00
Due for electric light and power, . . . . .	7,893 36
Fuel on hand (electric), . . . . .	230 88

Carbons on hand, . . . . .	\$704 16
Oil and waste on hand, . . . . .	64 70
Incandescent lamps on hand, . . . . .	827 65
Globes on hand, . . . . .	480 81
Other electric materials on hand, . . . . .	10,324 29
Motors on hand, . . . . .	8,420 79
Ammonia, . . . . .	25 00
Horses, wagons, etc., . . . . .	773 60
Sundry accounts due the company, . . . . .	12,885 96
Office furniture, . . . . .	2,065 00
Office supplies, . . . . .	159 50
Cash on hand, . . . . .	1,687 84
Notes receivable, . . . . .	302 36
Investments, . . . . .	31,505 29

Total assets, as per books of the company, . . . . . \$886,150 25

LIABILITIES.	
Capital stock, . . . . .	\$550,000 00
Notes payable, . . . . .	206,300 00
Unpaid bills, . . . . .	6,767 66
Deposits, . . . . .	1,287 31
Interest due but not paid, . . . . .	1,572 70
Depreciation fund, . . . . .	31,010 96

Total liabilities, as per books of the company, . . . . . \$796,938 63

Profit and loss balance, . . . . . 89,211 62

\$886,150 25

#### MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$39,872 01	
{ electric, . . . . .	60,419 19	
Income from sale of gas, . . . . .		\$71,332 43
residuals, . . . . .		7,551 97
other sources (gas), . . . . .		13 00
sale of electric light and power, . . . . .		89,589 02
other sources (electric), . . . . .		2,408 12
Balances to profit and loss, { gas, . . . . .	39,025 39	
{ electric, . . . . .	31,577 95	
	\$170,894 54	\$170,894 54

#### PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$63,866 20
Balance of gas manufacturing account, . . . . .		39,025 39
Balance of electric manufacturing account, . . . . .		31,577 95
Rents, . . . . .		196 00
Jobbing accounts, . . . . .		3,311 07
Other items of income, . . . . .		672 27
Interest paid, . . . . .	\$8,894 35	
Dividends declared, . . . . .	33,000 00	
Depreciation, . . . . .	7,342 91	
Balance June 30, 1895, . . . . .	89,211 62	
	\$138,448 88	\$138,448 88

## NEWBURYPORT GAS AND ELECTRIC COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$1,132 43
Machinery and manufacturing appliances (gas), . . . . .	75,000 00
Street mains (gas), . . . . .	2,705 34
Meters (gas), . . . . .	1,390 85
Due for gas, . . . . .	2,672 75
Gas coal on hand, . . . . .	1,314 00
Coke on hand, . . . . .	56 00
Tar on hand, . . . . .	200 00
Other gas materials on hand, . . . . .	323 88
Gas fixtures on hand, . . . . .	53 75
Real estate (electric), } . . . . .	60,000 00
Steam plant (electric), }	
Electric plant, . . . }	
Electric lines, . . . . .	3,746 18
Arc lamps, . . . . .	4,283 25
Due for electric light and power, . . . . .	1,417 62
Fuel on hand (electric), . . . . .	128 50
Carbons on hand, . . . . .	144 00
Oil and waste on hand, . . . . .	30 34
Globes on hand, . . . . .	90 00
Other electric materials on hand, . . . . .	210 50
Horses, wagons, etc., . . . . .	210 00
Sundry accounts due the company, . . . . .	1,243 56
Cash on hand, . . . . .	1,734 95
Total assets, as per books of the company, . . . . .	\$158,087 90

## LIABILITIES.

Capital stock, . . . . .	\$140,000 00
Notes payable, . . . . .	5,000 00
Unpaid bills, . . . . .	569 18
Unpaid dividends, . . . . .	634 50
Total liabilities, as per books of the company, . . . . .	\$146,203 68
Profit and loss balance, . . . . .	11,884 22
	\$158,087 90

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$10,738 51	
{ electric, . . . . .	12,135 14	
Income from sale of gas, . . . . .		\$15,265 34
residuals, . . . . .		1,264 90
sale of electric light and power, . . . . .		19,234 48
Balances to profit and loss, { gas, . . . . .	5,791 73	
{ electric, . . . . .	7,099 34	
	\$35,764 72	\$35,764 72

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$16,622 28
Balance of gas manufacturing account, . . . . .		5,791 73
Balance of electric manufacturing account, . . . . .		7,099 34
Interest paid, . . . . .	\$435 35	
Dividends declared, . . . . .	7,090 00	
Depreciation, . . . . .	10,193 78	
Balance June 30, 1895, . . . . .	11,884 22	
	<hr/>	<hr/>
	\$29,513 35	\$29,513 35

## NEWTON AND WATERTOWN GAS LIGHT COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$51,096 69
Machinery and manufacturing appliances (gas), . . . . .	68,355 54
Street mains (gas), . . . . .	132,503 18
Meters (gas), . . . . .	11,290 42
Due for gas, . . . . .	27,414 10
Gas coal on hand, . . . . .	5,469 61
Coke on hand, . . . . .	40 00
Tar on hand, . . . . .	2,000 00
Other gas materials on hand, . . . . .	725 00
Stoves on hand, . . . . .	538 81
Gas fixtures on hand, . . . . .	77 00
Real estate (electric), . . . . .	24,852 47
Steam plant (electric), . . . . .	38,614 17
Electric plant, . . . . .	26,206 90
Electric lines, . . . . .	63,144 27
Meters (electric), . . . . .	2,972 60
Transformers, . . . . .	9,858 00
Arc lamps, . . . . .	5,985 00
Due for electric light and power, . . . . .	8,843 11
Fuel on hand (electric), . . . . .	498 75
Carbons on hand, . . . . .	680 00
Oil and waste on hand, . . . . .	51 05
Incandescent lamps on hand, . . . . .	254 30
Globes on hand, . . . . .	10 90
Other electric materials on hand, . . . . .	2,846 66
Horses, wagons, etc., . . . . .	1,136 00
Sundry accounts due the company, . . . . .	5,264 24
Cash on hand, . . . . .	7,715 11
Notes receivable, . . . . .	450 92
Investments, . . . . .	10,395 27
	<hr/>
Total assets, as per books of the company, . . . . .	\$499,280 07

## LIABILITIES.

Capital stock, . . . . .	\$250,000 00
Bonds issued, . . . . .	103,000 00
Notes payable, . . . . .	8,000 00
Unpaid bills, . . . . .	13,061 68
Deposits, . . . . .	267 00
Unpaid dividends, . . . . .	1,588 00



Interest due but not paid, . . . . .	\$2,340 00
Reserved fund, . . . . .	27,735 00
Contingent fund, . . . . .	25,000 00
Total liabilities, as per books of the company, . . . . .	<u>\$430,991 68</u>
Profit and loss balance, . . . . .	68,288 39
	<u>\$499,280 07</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$100,660 11	
{ electric, . . . . .	32,422 44	
Income from sale of gas, . . . . .		\$113,409 30
residuals, . . . . .		17,439 52
other sources (gas), . . . . .		3,088 15
sale of electric light and power, . . . . .		43,068 18
Balances to profit and loss, { gas, . . . . .	33,276 86	
{ electric, . . . . .	10,645 74	
	<u>\$177,006 15</u>	<u>\$177,006 15</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$217,400 51
Balance of gas manufacturing account, . . . . .		33,276 86
Balance of electric manufacturing account, . . . . .		10,645 74
Interest received, . . . . .		302 43
Rents, . . . . .		1,653 00
Interest paid, . . . . .	\$7,425 82	
Dividends declared, . . . . .	20,000 00	
Bad debts, . . . . .	167 28	
Depreciation, . . . . .	167,355 99	
Repairs, real estate, . . . . .	41 06	
Balance June 30, 1895, . . . . .	68,288 39	
	<u>\$263,278 54</u>	<u>\$263,278 54</u>

## NORTH ADAMS GAS LIGHT COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$15,000 00
Machinery and manufacturing appliances (gas), . . . . .	22,000 00
Street mains (gas), . . . . .	15,000 00
Meters (gas), . . . . .	5,362 00
Due for gas, . . . . .	3,285 81
Gas coal on hand, . . . . .	2,508 00
Tar on hand, . . . . .	159 30
Enrichers on hand, . . . . .	209 00
Stoves and gas fixtures on hand, . . . . .	1,900 11
Real estate (electric), . . . . .	7,000 00
Steam plant (electric), . . . . .	17,000 00
Electric plant, . . . . .	14,000 00
Electric lines, lamps and transformers, . . . . .	20,000 00
Meters (electric), . . . . .	2,000 00
Due for electric light and power, . . . . .	1,112 80
Incandescent lamps on hand, . . . . .	1,200 00
Globes on hand, . . . . .	125 00
Other electric materials on hand, . . . . .	200 00
Horses, wagons, etc., . . . . .	647 00
Sundry accounts due the company, . . . . .	32 00

Office furniture, . . . . .	\$750 00
Cash on hand, . . . . .	4,540 78
Investments, . . . . .	4,123 00
Total assets, as per books of the company, . . . . .	\$138,154 80

# LIABILITIES.

Capital stock, . . . . .	\$50,000 00
Notes payable, . . . . .	38,000 00
Total liabilities, as per books of the company, . . . . .	\$88,000 00
Profit and loss balance, . . . . .	50,154 80

\$138,154 80

# MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$21,702 30	
{ electric, . . . . .	20,283 06	
Income from sale of gas, . . . . .		\$30,376 76
residuals, . . . . .		3,915 39
other sources (gas), . . . . .		549 23
sale of electric light and power, . . . . .		25,247 88
Balances to profit and loss, { gas, . . . . .	13,139 08	
{ electric, . . . . .	4,964 82	
	\$60,089 28	\$60,089 28

# PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$53,440 33
Balance of gas manufacturing account, . . . . .		13,139 08
Balance of electric manufacturing account, . . . . .		4,964 82
Interest received, . . . . .		14 71
Other items of income, . . . . .		247 38
Interest paid, . . . . .	\$2,271 84	
Dividends declared, . . . . .	4,000 00	
Depreciation, { gas, . . . . .	10,800 00	
{ electric, . . . . .	4,500 00	
Other items, . . . . .	79 68	
Balance June 30, 1895, . . . . .	50,154 80	
	\$71,806 32	\$71,806 32

# NORTHAMPTON ELECTRIC LIGHTING COMPANY.

# ASSETS.

Real estate, } . . . . .	\$42,086 91
Steam plant, } . . . . .	
Electric plant, . . . . .	60,385 94
Electric lines, . . . . .	37,518 56
Meters, . . . . .	2,536 90
Fuel on hand, . . . . .	700 00
Horses, wagons, etc., . . . . .	285 20
Sundry accounts due the company, . . . . .	4,067 33
Office furniture, . . . . .	72 40
Cash on hand, . . . . .	1,106 52
Insurance, . . . . .	150 00
Total assets, as per books of the company, . . . . .	\$148,909 76

## LIABILITIES.

Capital stock, . . . . .	\$58,700 00
Bonds issued, . . . . .	58,500 00
Notes payable, . . . . .	17,940 35
Unpaid bills, . . . . .	2,328 36
Depreciation fund, . . . . .	4,000 00
Total liabilities, as per books of the company, . . . . .	<u>\$141,468 71</u>
Profit and loss balance, . . . . .	7,441 05
	<u>\$148,909 76</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$16,001 06	
Income from sale of light and power, . . . . .		\$22,293 13
Balance to profit and loss, . . . . .	6,292 07	
	<u>\$22,293 13</u>	<u>\$22,293 13</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$6,533 36
Balance of electric manufacturing account, . . . . .		6,292 07
Rents, . . . . .		265 45
Interest paid, . . . . .	\$4,475 83	
Dividends declared, . . . . .	1,174 00	
Balance June 30, 1895, . . . . .	7,441 05	
	<u>\$13,090 88</u>	<u>\$13,090 88</u>

## NORTHAMPTON GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$41,118 54
Machinery and manufacturing appliances, . . . . .	3,000 00
Street mains, . . . . .	20,000 00
Due for gas, . . . . .	2,183 71
Gas coal on hand, . . . . .	1,768 22
Coke on hand, . . . . .	3 00
Tar on hand, . . . . .	156 00
Enrichers on hand, . . . . .	425 88
Purifying materials on hand, . . . . .	15 00
Other materials on hand, . . . . .	1,483 52
Stoves on hand, . . . . .	98 24
Sundry accounts due the company, . . . . .	1,817 50
Cash on hand, . . . . .	3,576 77
Investments, . . . . .	1,000 00
Total assets, as per books of the company, . . . . .	<u>\$76,646 38</u>

## LIABILITIES.

Capital stock, . . . . .	\$50,000 00
Reserved fund, . . . . .	1,000 00
Total liabilities, as per books of the company, . . . . .	<u>\$51,000 00</u>
Profit and loss balance, . . . . .	25,646 38
	<u>\$76,646 38</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$17,511 03	
Income from sale of gas, . . . . .		\$26,317 16
residuals, . . . . .		2,304 35
other sources, . . . . .		51 55
Balance to profit and loss, . . . . .	11,162 03	
	<u>\$28,673 06</u>	<u>\$28,673 06</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$18,687 81
Balance of gas manufacturing account, . . . . .		11,162 03
Interest received, . . . . .		100 12
Rents, . . . . .		248 92
Reserved fund, . . . . .		4,418 50
Interest paid, . . . . .	\$200 00	
Dividends declared, . . . . .	4,000 00	
Construction charged off, . . . . .	395 50	
Depreciation, . . . . .	4,375 50	
Balance June 30, 1895, . . . . .	25,646 38	
	<u>\$34,617 38</u>	<u>\$34,617 38</u>

## NORTH ATTLEBOROUGH GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$47,474 72
Machinery and manufacturing appliances, . . . . .	16,391 68
Street mains, . . . . .	18,136 31
Meters, . . . . .	3,128 54
Due for gas, . . . . .	1,352 40
Gas coal on hand, . . . . .	1,544 98
Coke on hand, . . . . .	235 72
Tar on hand, . . . . .	25 00
Enrichers on hand, . . . . .	121 50
Purifying materials on hand, . . . . .	73 33
Other materials on hand, . . . . .	55 00
Stoves on hand, . . . . .	688 84
Gas fixtures on hand, . . . . .	373 85
Sundry accounts due the company, . . . . .	535 83
Office furniture, . . . . .	189 00
Cash on hand, . . . . .	10,426 14

Total assets, as per books of the company, . . . . . \$100,752 84

## LIABILITIES.

Capital stock, . . . . .	\$68,100 00
Bonds issued, . . . . .	26,880 00
Unpaid dividends, . . . . .	2,043 00
Interest due but not paid, . . . . .	403 20

Total liabilities, as per books of the company, . . . . . \$97,426 20  
Profit and loss balance, . . . . . 3,326 64  
\$100,752 84

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$14,800 00	
Income from sale of gas, . . . . .		\$23,173 00
residuals, . . . . .		2,004 52
other sources, . . . . .		255 32
Balance to profit and loss, . . . . .	10,632 84	
	<u>\$25,432 84</u>	<u>\$25,432 84</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$2,950 88
Balance of gas manufacturing account, . . . . .		10,632 84
Rents, . . . . .		134 21
Jobbing account, . . . . .		65 14
Interest paid, . . . . .	\$1,718 32	
Dividends declared, . . . . .	4,086 00	
Depreciation, . . . . .	4,515 35	
Other items, . . . . .	136 76	
Balance June 30, 1895, . . . . .	3,326 64	
	<u>\$13,783 07</u>	<u>\$13,783 07</u>

## NORTH SHORE ELECTRIC COMPANY.

## ASSETS.

Profit and loss balance, . . . . .	\$211,567 99
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## LIABILITIES.

Capital stock, . . . . .	\$125,000 00
Notes payable, . . . . .	50,598 57
Unpaid bills, . . . . .	28,691 39
Interest due but not paid, . . . . .	6,553 44
Amounts due from the company, not included above, . . . . .	724 59

Total liabilities, as per books of the company, . . . . . \$211,567 99

## MANUFACTURING ACCOUNT.

(To Jan. 30, 1895.)

	Dr.	Cr.
Operating expenses, . . . . .	\$14,114 18	
Income from sale of light and power, . . . . .		\$13,967 86
Balance to profit and loss, . . . . .		146 32
	<u>\$14,114 18</u>	<u>\$14,114 18</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .	\$6,795 06	
Balance of electric manufacturing account, . . . . .	146 32	
Interest paid, . . . . .	5,329 76	
Foreclosure, . . . . .	199,296 85	
Balance June 30, 1895, . . . . .		\$211,567 99
	<u>\$211,567 99</u>	<u>\$211,567 99</u>

## NORWOOD GAS LIGHT COMPANY.

ASSETS.	
Real estate, . . . . .	\$3,000 00
Street mains, . . . . .	13,948 22
Machinery and manufacturing appliances, }	
Meters, . . . . .	1,116 49
Due for gas, . . . . .	935 30
Gas coal on hand, . . . . .	13 06
Purifying materials on hand, . . . . .	32 90
Cash on hand, . . . . .	11 12
Investments, . . . . .	1,315 87
Total assets, as per books of the company, . . . . .	\$20,372 95

LIABILITIES.	
Capital stock, . . . . .	\$12,000 00
Notes payable, . . . . .	5,250 00
Total liabilities, as per books of the company, . . . . .	\$17,250 00
Profit and loss balance, . . . . .	3,122 95
	\$20,372 95

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses, . . . . .	\$5,052 80		
Income from sale of gas, . . . . .			\$6,564 28
other sources, . . . . .			166 00
Balance to profit and loss, . . . . .	1,666 48		
	\$6,719 28	\$6,719 28	

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1894, . . . . .			\$1,641 13
Balance of gas manufacturing account, . . . . .			1,666 48
Interest paid, . . . . .	\$184 66		
Balance June 30, 1895, . . . . .	3,122 95		
	\$3,307 61	\$3,307 61	

## ORANGE ELECTRIC LIGHT COMPANY.

ASSETS.	
Real estate, . . . . .	\$1,703 28
Steam plant, . . . . .	8,579 11
Electric plant, . . . . .	6,924 74
Electric lines, . . . . .	19,088 11
Meters, . . . . .	607 29
Transformers, . . . . .	7,796 93
Arc lamps, . . . . .	3,189 50
Due for light and power, . . . . .	1,618 23
Fuel on hand, . . . . .	74 50
Carbons on hand, . . . . .	6 00
Oil and waste on hand, . . . . .	58 15
Incandescent lamps on hand, . . . . .	51 17
Globes on hand, . . . . .	28 50

Other materials on hand, . . . . .	\$383 65
Tools on hand, . . . . .	159 60
Unexpired insurance, . . . . .	155 00
Horses, wagons, etc., . . . . .	148 00
Telephone, . . . . .	183 77
Office furniture, . . . . .	38 00
Cash on hand, . . . . .	57 95
Wendell power station, . . . . .	48,428 02
Interest paid in advance, . . . . .	105 00

Total assets, as per books of the company, . . . . .	\$99,361 50
Profit and loss balance, . . . . .	10,428 92

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\$109,790 42

## LIABILITIES.

Capital stock, . . . . .	\$45,000 00
Bonds issued, . . . . .	45,000 00
Notes payable, . . . . .	13,600 00
Unpaid bills, . . . . .	1,111 98
Interest due but not paid, . . . . .	1,878 44
Amounts due from the company, not included above, . . . . .	3,200 00

Total liabilities, as per books of the company, . . . . .	\$109,790 42
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## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$6,940 39	
Income from sale of light and power, . . . . .		\$10,314 12
other sources, . . . . .		59 30
Balance to profit and loss, . . . . .	3,433 03	
	<hr/> \$10,373 42	<hr/> \$10,373 42

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .	\$10,711 43	
Balance of electric manufacturing account, . . . . .		\$3,433 03
Rents, . . . . .		192 12
Interest paid, . . . . .	3,297 36	
Other items, . . . . .	45 28	
Balance June 30, 1895, . . . . .		10,428 92
	<hr/> \$14,054 07	<hr/> \$14,054 07

## GAS WORKS OF THE OTIS COMPANY OF WARE.

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$6,824 45	
Income from sale of gas, <sup>1</sup> . . . . .		\$5,927 00
residuals, . . . . .		1,076 60
Balance, . . . . .	179 15	
	<hr/> \$7,003 60	<hr/> \$7,003 60

<sup>1</sup> 1,739,500 feet of gas used in the mills of the company, and not included in the income given.

## PALMER AND MONSON ELECTRIC COMPANY.

(See Central Massachusetts Electric Company.)

## PITTSFIELD COAL GAS COMPANY.

ASSETS.	
Real estate, . . . . .	\$30,650 85
Machinery and manufacturing appliances, . . . . .	37,591 36
Street mains, . . . . .	19,110 00
Meters, . . . . .	6,540 00
Due for gas, . . . . .	3,767 19
Enrichers on hand, . . . . .	456 00
Purifying materials on hand, . . . . .	184 00
Other materials on hand, . . . . .	318 50
Stoves on hand, . . . . .	437 36
Cash on hand, . . . . .	559 44
Notes receivable, . . . . .	19,975 00
Investments, . . . . .	2,450 00
Total assets, as per books of the company, . . . . .	\$122,029 70

LIABILITIES.	
Capital stock, . . . . .	\$62,500 00
Unpaid bills, . . . . .	100 00
Reserved fund, . . . . .	40,000 00
Amounts due from the company, not included above, . . . . .	2,000 00
Total liabilities, as per books of the company, . . . . .	\$104,600 00
Profit and loss balance, . . . . .	17,429 70
	\$122,029 70

MANUFACTURING ACCOUNT.	
	Dr.
Operating expenses, . . . . .	\$15,665 37
Income from sale of gas, . . . . .	
residuals, . . . . .	93 04
other sources, . . . . .	70 00
Balance to profit and loss, . . . . .	7,509 17
	\$23,174 54

PROFIT AND LOSS ACCOUNT.	
	Dr.
Balance June 30, 1894, . . . . .	\$16,890 53
Balance of gas manufacturing account, . . . . .	7,509 17
Interest received, . . . . .	530 00
Dividends declared, . . . . .	\$7,500 00
Balance June 30, 1895, . . . . .	17,429 70
	\$24,929 70

## PITTSFIELD ELECTRIC COMPANY.

ASSETS.	
Real estate, . . . . .	\$41,330 41
Steam plant, . . . . .	36,521 72
Electric plant, . . . . .	51,058 85
Electric lines, . . . . .	29,172 26
Meters, . . . . .	7,635 54



Transformers, . . . . .	\$15,446 00
Arc lamps, . . . . .	7,065 00
Due for light and power, . . . . .	6,782 17
Fuel on hand, . . . . .	1,155 60
Carbons on hand, . . . . .	54 61
Tools on hand, . . . . .	1,129 78
Wiring supplies, . . . . .	140 11
Sundry accounts due the company, . . . . .	237 10
Cash on hand, . . . . .	606 42
Taxes and water not matured, . . . . .	159 33
Investments, . . . . .	6,115 13
Total assets, as per books of the company, . . . . .	<u>\$204,629 03</u>

## LIABILITIES.

Capital stock, . . . . .	\$100,000 00
Bonds issued, . . . . .	75,000 00
Notes payable, . . . . .	1,000 00
Unpaid bills, . . . . .	4,110 96
Total liabilities, as per books of the company, . . . . .	<u>\$180,110 96</u>
Profit and loss balance, . . . . .	24,518 07
	<u>\$204,629 03</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$35,931 12	
Income from sale of light and power, . . . . .		\$55,133 97
other sources, . . . . .		229 28
Balance to profit and loss, . . . . .	19,432 13	
	<u>\$55,363 25</u>	<u>\$55,363 25</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$17,879 06
Balance of electric manufacturing account, . . . . .		19,432 13
Rents, . . . . .		825 00
Other items of income, . . . . .		130 00
Interest paid, . . . . .	\$3,700 00	
Dividends declared, . . . . .	5,000 00	
Depreciation fund, . . . . .	5,000 00	
Other items, . . . . .	48 12	
Balance June 30, 1895, . . . . .	24,518 07	
	<u>\$38,266 19</u>	<u>\$38,266 19</u>

## PLYMOUTH ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$14,473 78
Steam plant, . . . . .	41,046 26
Electric plant, . . . . .	47,412 35
Electric lines, } . . . . .	
Meters, . . . . .	
Transformers, } . . . . .	33,322 92
Arc lamps, . . . . .	
Franchise, . . . . .	8,000 00
Due for light and power, . . . . .	4,289 41
Fuel on hand, . . . . .	1,920 00
Carbons on hand, . . . . .	27 32
Oil and waste on hand, . . . . .	25 18

Incandescent lamps on hand, . . . . .	\$56 25
Globes on hand, . . . . .	11 22
Other materials on hand, . . . . .	1,678 91
Sundry accounts due the company, . . . . .	63 35
Cash on hand, . . . . .	544 13

Total assets, as per books of the company, . . . . .	\$152,871 08
Profit and loss balance, . . . . .	4,869 72

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\$157,740 80

## LIABILITIES.

Capital stock, . . . . .	\$90,000 00
Bonds issued, . . . . .	60,000 00
Notes payable, . . . . .	1,608 83
Unpaid bills, . . . . .	6,131 97

Total liabilities, as per books of the company, . . . . .	\$157,740 80
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## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$19,886 62	
Income from sale of light and power, . . . . .		\$21,780 71
Balance to profit and loss, . . . . .	1,894 09	
	<hr/> \$21,780 71	<hr/> \$21,780 71

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .	\$26,932 30	
Balance of electric manufacturing account, . . . . .		\$1,894 09
Bonds cancelled, . . . . .		20,000 00
Supplies account, . . . . .		912 43
Wiring account, . . . . .		411 62
Interest paid, . . . . .	1,155 56	
Balance June 30, 1895, . . . . .		4,869 72
	<hr/> \$28,087 86	<hr/> \$28,087 86

## PLYMOUTH GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$8,350 00
Machinery and manufacturing appliances, . . . . .	15,000 00
Street mains, . . . . .	14,650 00
Meters, . . . . .	2,000 00
Due for gas, . . . . .	2,227 28
Gas coal on hand, . . . . .	111 78
Coke on hand, . . . . .	49 50
Tar on hand, . . . . .	90 00
Enrichers on hand, . . . . .	56 74
Purifying materials on hand, . . . . .	21 85
Other materials on hand, . . . . .	96 60
Stoves on hand, . . . . .	91 28
Gas fixtures on hand, . . . . .	206 68
Sundry accounts due the company, . . . . .	609 96
Cash on hand, . . . . .	939 16

Total assets, as per books of the company, . . . . .	\$44,500 83
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## LIABILITIES.

Capital stock, . . . . .	\$40,000 00
Unpaid bills, . . . . .	1,000 00
Unpaid dividends, . . . . .	85 00
Interest due but not paid, . . . . .	11 87
Depreciation fund, . . . . .	573 90

Total liabilities, as per books of the company, . . . . .	\$41,670 77
Profit and loss balance, . . . . .	2,830 06

\$44,500 83

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$6,978 73	
Income from sale of gas, . . . . .		\$8,298 67
residuals, . . . . .		641 59
Balance to profit and loss, . . . . .	1,961 53	
	<u>\$8,940 26</u>	<u>\$8,940 26</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$1,671 18
Balance of gas manufacturing account, . . . . .		1,961 53
Fixture account, . . . . .		266 95
Interest paid, . . . . .	\$50 00	
Dividends declared, . . . . .	600 00	
Construction charged off, . . . . .	359 60	
Depreciation, . . . . .	60 00	
Balance June 30, 1895, . . . . .	2,830 06	
	<u>\$3,899 66</u>	<u>\$3,899 66</u>

## QUINCY ELECTRIC LIGHT AND POWER COMPANY.

## ASSETS.

Real estate, . . . . .	\$10,591 03
Steam plant, . . . . .	25,569 11
Electric plant, . . . . .	32,293 73
Electric lines, }	
Meters, . }	
Transformers, }	66,568 47
Arc lamps, }	
Due for light and power, . . . . .	3,599 98
Fuel on hand, . . . . .	94 50
Carbons on hand, . . . . .	60 00
Oil and waste on hand, . . . . .	30 96
Incandescent lamps on hand, . . . . .	105 00
Globes on hand, . . . . .	1 60
Other materials on hand, . . . . .	334 50
Fixtures on hand, . . . . .	277 55
Horses, wagons, etc., . . . . .	855 50
Sundry accounts due the company, . . . . .	329 67
Cash on hand, . . . . .	238 88
Advanced interest, . . . . .	389 42

Total assets, as per books of the company, . . . . . \$141,339 90

LIABILITIES.	
Capital stock, . . . . .	\$89,700 00
Notes payable, . . . . .	38,731 58
Unpaid bills, . . . . .	4,351 58
Unpaid dividends, . . . . .	75 00
Total liabilities, as per books of the company, . . . . .	\$132,858 16
Profit and loss balance, . . . . .	8,481 74
	<u>\$141,339 90</u>

MANUFACTURING ACCOUNT.	
	Dr. Cr.
Operating expenses, . . . . .	\$21,652 57
Income from sale of light and power, . . . . .	\$26,477 96
Balance to profit and loss, . . . . .	4,825 39
	<u>\$26,477 96</u>
	<u>\$26,477 96</u>

PROFIT AND LOSS ACCOUNT.	
	Dr. Cr.
Balance June 30, 1894, . . . . .	\$10,327 92
Balance of electric manufacturing account, . . . . .	4,825 39
Rents, . . . . .	25 00
Lamp sales, . . . . .	39 45
Other items of income, . . . . .	235 00
Interest paid, . . . . .	\$1,589 02
Dividends declared, . . . . .	5,382 00
Balance June 30, 1895, . . . . .	8,481 74
	<u>\$15,452 76</u>
	<u>\$15,452 76</u>

## RAWSON LIGHT AND POWER COMPANY.

ASSETS.	
Real estate, . . . . .	\$5,000 00
Steam plant, . . . . .	4,500 00
Electric plant, . . . . .	2,500 00
Electric lines, . . . . .	8,024 55
Meters, . . . . .	590 29
Transformers, . . . . .	1,661 56
Water wheel, . . . . .	1,200 00
Water power, . . . . .	1,200 00
Due for light and power, . . . . .	680 08
Fuel on hand, . . . . .	25 00
Oil and waste on hand, . . . . .	10 66
Incandescent lamps on hand, . . . . .	115 14
Tools, . . . . .	75 00
Other materials on hand, . . . . .	30 00
Wiring materials, . . . . .	39 25
Sundry accounts due the company, . . . . .	37 53
Cash on hand, . . . . .	320 15
Total assets, as per books of the company, . . . . .	<u>\$25,989 21</u>

LIABILITIES.	
Capital stock, . . . . .	\$25,000 00
Unpaid bills, . . . . .	461 60
Total liabilities, as per books of the company, . . . . .	\$25,461 60
Profit and loss balance, . . . . .	527 61
	<u>\$25,989 21</u>

## MANUFACTURING ACCOUNT.

(From April 1, 1895.)

	Dr.	Cr.
Operating expenses, . . . . .	\$948 67	
Income from sale of light and power, . . . . .		\$1,449 59
other sources, . . . . .		26 69
Balance to profit and loss, . . . . .	527 61	
	<u>\$1,476 28</u>	<u>\$1,476 28</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of electric manufacturing account, . . . . .		\$527 61
Balance June 30, 1895, . . . . .	\$527 61	
	<u>\$527 61</u>	<u>\$527 61</u>

## ROXBURY GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$116,365 91
Machinery and manufacturing appliances, . . . . .	305,984 69
Street mains and services, . . . . .	384,469 62
Meters, . . . . .	89,012 69
Due for gas, . . . . .	32,592 27
Purifying materials on hand, . . . . .	147 00
Other materials on hand, . . . . .	2,757 57
Stoves on hand, . . . . .	55,801 51
Patent rights, . . . . .	50,000 00
Horses, wagons, etc., . . . . .	100 00
Sundry accounts due the company, . . . . .	4,374 58
Cash on hand, . . . . .	4,466 25
Notes receivable, . . . . .	29,428 89
Investments, . . . . .	1,943 67
Gas on hand, . . . . .	785 99
Total assets, as per books of the company, . . . . .	<u>\$1,079,230 64</u>

## LIABILITIES.

Capital stock, . . . . .	\$600,000 00
Unpaid bills, . . . . .	71,719 17
Deposits, . . . . .	1,323 00
Total liabilities, as per books of the company, . . . . .	<u>\$673,042 17</u>
Profit and loss balance, . . . . .	406,188 47

\$1,079,230 64

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$139,465 42	
Income from sale of gas, . . . . .		\$175,322 03
Balance to profit and loss, . . . . .	35,856 61	
	<u>\$175,322 03</u>	<u>\$175,322 03</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$404,881 50
Balance of gas manufacturing account, . . . . .		35,856 61
Interest received, . . . . .		10 75
Rents, . . . . .		1,439 61
Dividends declared, . . . . .	\$36,000 00	
Balance June 30, 1895, . . . . .	406,188 47	
	<u>\$442,188 47</u>	<u>\$442,188 47</u>

## SALEM ELECTRIC LIGHTING COMPANY.

## ASSETS.

Real estate, . . . . .	\$45,145 22
Steam plant, . . . . .	85,000 00
Electric plant, . . . . .	31,000 00
Electric lines, . . . . .	70,000 00
Meters, . . . . .	8,700 00
Transformers, . . . . .	11,000 00
Arc lamps, . . . . .	6,000 00
Due for light and power, . . . . .	7,923 41
Fuel on hand, . . . . .	1,714 50
Carbons on hand, . . . . .	174 60
Incandescent lamps on hand, . . . . .	937 01
Globes on hand, . . . . .	31 36
Other materials on hand, . . . . .	1,955 47
Horses, wagons, etc., . . . . .	500 00
Sundry accounts due the company, . . . . .	130 87
Cash on hand, . . . . .	3,291 50
Investments, . . . . .	5,000 00
<b>Total assets, as per books of the company, . . . . .</b>	<b>\$278,503 94</b>

## LIABILITIES.

Capital stock, . . . . .	\$175,000 00
Bonds issued, . . . . .	50,000 00
Notes payable, . . . . .	29,000 00
Unpaid bills, . . . . .	4,114 83
Deposits, . . . . .	226 84
Reserved fund, . . . . .	15,491 54
<b>Total liabilities, as per books of the company, . . . . .</b>	<b>\$273,833 21</b>
Profit and loss balance, . . . . .	4,670 73
	<b>\$278,503 94</b>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$56,045 26	
Income from sale of light and power, . . . . .		\$83,492 82
Balance to profit and loss, . . . . .	27,447 56	
	<b>\$83,492 82</b>	<b>\$83,492 82</b>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$3,928 65
Balance of electric manufacturing account, . . . . .		27,447 56
Jobbing account, . . . . .		893 81
Other items of income, . . . . .		78 23
Interest paid, . . . . .	\$3,633 24	
Dividends declared, . . . . .	10,500 00	
Depreciation, . . . . .	12,222 39	
Other items, . . . . .	1,321 89	
Balance June 30, 1895, . . . . .	4,670 73	
	<b>\$32,348 25</b>	<b>\$32,348 25</b>

## SALEM GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$135,041 42
Machinery and manufacturing appliances, . . . . .	56,500 00
Street mains, . . . . .	106,835 40
Meters, . . . . .	13,965 15
Due for gas, . . . . .	9,856 10
Gas coal on hand, . . . . .	3,279 48
Coke on hand, . . . . .	86 40
Tar on hand, . . . . .	500 00
Enrichers on hand, . . . . .	94 40
Purifying materials on hand, . . . . .	72 50
Other materials on hand, . . . . .	2,639 31
Stoves on hand, . . . . .	873 75
Gas fixtures on hand, . . . . .	525 04
Horses, wagons, etc., . . . . .	500 00
Sundry accounts due the company, . . . . .	549 24
Office furniture, . . . . .	200 00
Cash on hand, . . . . .	5,547 69
Investments, . . . . .	3,463 00

Total assets, as per books of the company, . . . . . \$343,529 88

## LIABILITIES.

Capital stock, . . . . .	\$300,000 00
Deposits, . . . . .	417 00
Amounts due from the company, not included above, . . . . .	2,500 00

Total liabilities, as per books of the company, . . . . . \$302,917 00  
 Profit and loss balance, . . . . . 40,612 88

\$343,529 88

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$41,382 00	
Income from sale of gas, . . . . .		\$57,556 87
residuals, . . . . .		5,656 11
Balance to profit and loss, . . . . .	21,830 98	
	\$63,212 98	\$63,212 98

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$50,965 97
Balance of gas manufacturing account, . . . . .		21,830 98
Interest received, . . . . .		40 88
Interest paid, . . . . .	\$214 95	
Dividends declared, . . . . .	12,000 00	
Depreciation, . . . . .	20,000 00	
Balance June 30, 1895, . . . . .	40,612 88	
	\$72,827 83	\$72,827 83

## SOMERVILLE ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$23,774 37
Steam plant, . . . . .	48,204 71
Electric plant, . . . . .	66,909 99
Electric lines, . . . . .	145,079 90
Meters, . . . . .	6,647 16
Transformers, . . . . .	12,828 43
Arc lamps, . . . . .	25,862 41
Wiring, . . . . .	208 85
Due for light and power, . . . . .	7,191 58
Fuel on hand, . . . . .	375 00
Carbons on hand, . . . . .	895 42
Oil and waste on hand, . . . . .	100 32
Incandescent lamps on hand, . . . . .	954 25
Globes on hand, . . . . .	44 42
Other materials on hand, . . . . .	3,934 16
Tools on hand, . . . . .	1,300 00
Horses, wagons, etc., . . . . .	1,418 20
Sundry accounts due the company, . . . . .	505 48
Office furniture, . . . . .	706 58
Cash on hand, . . . . .	4,578 12
Interest and insurance advanced and unexpired, . . . . .	1,181 35
Investments, . . . . .	2,206 73
Total assets, as per book of the company, . . . . .	\$353,707 63

## LIABILITIES.

Capital stock, . . . . .	\$200,000 00
Bonds issued, . . . . .	22,000 00
Notes payable, . . . . .	105,200 00
Unpaid bills, . . . . .	5,199 63
Interest due but not paid, . . . . .	183 33
Total liabilities, as per books of the company, . . . . .	\$332,582 96
Profit and loss balance, . . . . .	21,124 67
	\$353,707 63

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$50,149 73	
Income from sale of light and power, . . . . .		\$76,113 96
other sources, . . . . .		64 91
Balance to profit and loss, . . . . .	26,029 16	
	\$76,178 89	\$76,178 89

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$13,348 97
Balance of electric manufacturing account, . . . . .		26,029 16
Other items of income, . . . . .		100 00
Interest paid, . . . . .	\$6,333 46	
Dividends declared, . . . . .	12,000 00	
Balance June 30, 1895, . . . . .	21,124 67	
	\$39,478 13	\$39,478 13



## SOUTH BOSTON GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$200,945 76
Machinery and manufacturing appliances, } . . . . .	288,253 86
Street mains, . . . . .	
Meters, . . . . .	26,737 79
Due for gas, . . . . .	9,864 15
Coke on hand, . . . . .	349 04
Gas on hand, . . . . .	126 50
Purifying materials on hand, . . . . .	76 41
Other materials on hand, . . . . .	4,120 11
Stoves on hand, . . . . .	10,011 44
Patent rights, . . . . .	25,000 00
Sundry accounts due the company, . . . . .	3,080 54
Cash on hand, . . . . .	17,433 87
Notes receivable, . . . . .	18,373 55
Investments, . . . . .	20,000 00
Total assets, as per books of the company, . . . . .	\$624,373 02

## LIABILITIES.

Capital stock, . . . . .	\$440,000 00
Unpaid bills, . . . . .	18,219 10
Deposits, . . . . .	1,758 95
Amounts due from the company, not included above, . . . . .	40 27
Total liabilities, as per books of the company, . . . . .	\$460,018 32
Profit and loss balance, . . . . .	164,354 70
	\$624,373 02

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$63,937 32	
Income from sale of gas, . . . . .		\$89,351 39
residuals, . . . . .		22 26
Balance to profit and loss, . . . . .	25,436 33	
	\$89,373 65	\$89,373 65

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$163,962 80
Balance of gas manufacturing account, . . . . .		25,436 33
Rents, . . . . .		1,499 81
Interest paid, . . . . .	\$144 24	
Dividends declared, . . . . .	26,400 00	
Balance June 30, 1895, . . . . .	164,354 70	
	\$190,898 94	\$190,898 94

## SOUTHBRIDGE GAS AND ELECTRIC COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$5,515 49
Machinery and manufacturing appliances (gas), . . . . .	1,041 83
Street mains (gas), . . . . .	6,420 66
Meters (gas), . . . . .	1,640 71
Due for gas, . . . . .	580 94

Gas coal on hand, . . . . .	\$27 50
Tar on hand, . . . . .	6 00
Enrichers on hand, . . . . .	163 57
Other gas materials on hand, . . . . .	195 82
Gas fixtures on hand, . . . . .	129 43
Real estate (electric), . . . . .	6,688 70
Steam plant (electric), . . . . .	15,808 24
Electric plant, . . . . .	15,141 45
Electric lines, . . . . .	14,230 42
Due for electric light and power, . . . . .	180 58
Carbons on hand, . . . . .	16 20
Oil and waste on hand, . . . . .	18 37
Incandescent lamps on hand, . . . . .	26 66
Horses, wagons, etc., . . . . .	229 95
Sundry accounts due the company, . . . . .	112 59
Office furniture, . . . . .	150 50
Cash on hand, . . . . .	359 39
Total assets, as per books of the company, . . . . .	<u>\$68,685 00</u>

## LIABILITIES.

Capital stock, . . . . .	\$50,000 00
Notes payable, . . . . .	18,500 00
Unpaid bills, . . . . .	185 00
Total liabilities, as per books of the company, . . . . .	<u>\$68,685 00</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$2,978 86	
{ electric, . . . . .	7,681 96	
Income from sale of gas, . . . . .		\$3,809 18
residuals, . . . . .		4 25
sale of electric light and power, . . . . .		11,140 03
Balances to profit and loss, { gas, . . . . .	834 57	
{ electric, . . . . .	3,458 07	
	<u>\$14,963 46</u>	<u>\$14,963 46</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$4,727 86
Balance of gas manufacturing account, . . . . .		834 57
Balance of electric manufacturing account, . . . . .		3,458 07
Interest paid, . . . . .	\$777 00	
Dividends declared, . . . . .	2,250 00	
Depreciation, . . . . .	5,993 50	
	<u>\$9,020 50</u>	<u>\$9,020 50</u>

## SOUTH HADLEY FALLS ELECTRIC LIGHT COMPANY.

## ASSETS.

Steam plant, . . . . .	\$2,267 10
Electric plant, . . . . .	5,089 29
Electric lines, meters and transformers, . . . . .	3,661 00
Due for light and power, . . . . .	47 64
Incandescent lamps on hand, . . . . .	120 00
Other materials on hand, . . . . .	100 00
Total assets, as per books of the company, . . . . .	<u>\$11,285 03</u>

## LIABILITIES.

Capital stock, . . . . .	\$7,000 00
Notes payable, . . . . .	4,285 08
Total liabilities, as per books of the company, . . . . .	<u>\$11,285 08</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$4,383 75	
Income from sale of light and power, . . . . .		\$4,668 75
Balance to profit and loss, . . . . .	285 00	
	<u>\$4,668 75</u>	<u>\$4,668 75</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of electric manufacturing account, . . . . .		\$285 00
Interest paid, . . . . .	\$285 00	
	<u>\$285 00</u>	<u>\$285 00</u>

## SPENCER GAS COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$22,760 73
Machinery and manufacturing appliances (gas), . . . . .	76,375 55
Street mains (gas), . . . . .	36,216 81
Meters (gas), . . . . .	3,704 00
Due for gas, . . . . .	3,356 59
Gas coal on hand, . . . . .	249 41
Enrichers on hand, . . . . .	284 00
Purifying materials on hand, . . . . .	20 00
Stoves on hand, . . . . .	3,894 75
Pipe and fittings, . . . . .	1,047 25
Electric plant, } . . . . .	24,927 17
Electric lines, } . . . . .	
Meters (electric), } . . . . .	
Transformers, } . . . . .	
Arc lamps, . . . . .	
Due for electric light and power, . . . . .	421 19
Oil and waste on hand, . . . . .	30 00
Globes on hand, . . . . .	10 00
Tools, . . . . .	414 10
Horses, wagons, etc., . . . . .	50 00
Sundry accounts due the company, . . . . .	2,801 78
Office furniture, . . . . .	100 00
Total assets, as per books of the company, . . . . .	<u>\$176,663 33</u>
Profit and loss balance, . . . . .	13,296 75
	<u>\$189,960 08</u>

## LIABILITIES.

Capital stock, . . . . .	\$85,000 00
Bonds issued, . . . . .	85,000 00
Unpaid bills, . . . . .	2,075 00
Interest due but not paid, . . . . .	9,940 00
Amounts due from the company, not included above, . . . . .	7,945 08
Total liabilities, as per books of the company, . . . . .	<u>\$189,960 08</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$9,553 62	
{ electric, . . . . .	4,490 94	
Income from sale of gas, . . . . .		\$10,857 28
other sources (gas), . . . . .		303 00
sale of electric light and power, . . . . .		4,810 32
Balances to profit and loss, { gas, . . . . .	1,606 66	
{ electric, . . . . .	319 38	
	<u>\$15,970 60</u>	<u>\$15,970 60</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .	\$9,902 89	
Balance of gas manufacturing account, . . . . .		\$1,606 66
Balance of electric manufacturing account, . . . . .		319 38
Rents, . . . . .		770 00
Other items of income, . . . . .		30 00
Interest paid, . . . . .	5,777 40	
Depreciation, . . . . .	342 50	
Balance June 30, 1895, . . . . .		13,296 75
	<u>\$16,022 79</u>	<u>\$16,022 79</u>

## SPRINGFIELD ELECTRIC.

(See United Electric Light Company.)

## SPRINGFIELD GAS LIGHT COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$174,698 82
Machinery and manufacturing appliances (gas), . . . . .	160,983 00
Street mains (gas), . . . . .	184,307 83
Meters (gas), . . . . .	33,785 17
Due for gas, . . . . .	12,928 71
Gas coal on hand, . . . . .	9,032 26
Coke on hand, . . . . .	661 44
Tar on hand, . . . . .	1,743 25
Enrichers on hand, . . . . .	8 80
Purifying materials on hand, . . . . .	100 00
Other gas materials on hand, . . . . .	5,405 36
Stoves on hand, . . . . .	575 78
Gas burners on hand, . . . . .	339 75
Real estate (steam), . . . . .	8,536 90
Steam plant, . . . . .	47,426 55
Steam fittings, . . . . .	1,913 19
Due for steam, . . . . .	5,896 13
Fuel on hand (steam), . . . . .	1,308 87
Horses, wagons, etc., . . . . .	1,500 00
Sundry accounts due the company, . . . . .	4,913 63
Office furniture, . . . . .	965 00
Cash on hand, . . . . .	21,292 06
Notes receivable, . . . . .	23 11
Total assets, as per books of the company, . . . . .	<u>\$678,343 61</u>

## LIABILITIES.

Capital stock, . . . . .	\$500,000 00
Notes payable, . . . . .	15,000 00

Deposits, . . . . .	\$1,827 06
Reserved fund, . . . . .	51,066 75
Amounts due from the company, not included above, . . . . .	7,836 37
Total liabilities, as per books of the company, . . . . .	\$575,729 18
Profit and loss balance, . . . . .	102,614 43
	<u>\$678,343 61</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$102,405 07	
Income from sale of gas, . . . . .		\$134,963 38
residuals, . . . . .		20,246 06
Other sources, . . . . .		296 50
Balance to profit and loss, . . . . .	53,089 89	
	<u>\$155,494 96</u>	<u>\$155,494 96</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$94,297 22
Balance of gas manufacturing account, . . . . .		53,089 89
Interest received, . . . . .		621 39
Rents, . . . . .		1,396 75
Interest paid, . . . . .	\$1,131 88	
Dividends declared, . . . . .	32,500 00	
Depreciation, . . . . .	300 00	
Reserved fund, . . . . .	12,858 94	
Balance June 30, 1895, . . . . .	102,614 43	
	<u>\$149,405 25</u>	<u>\$149,405 25</u>

## STOUGHTON GAS AND ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$5,000 00
Machinery and manufacturing appliances (gas), . . . . .	2,528 58
Street mains (gas), . . . . .	4,736 65
Meters (gas), . . . . .	645 38
Due for gas, . . . . .	329 75
Enrichers on hand (naphtha), . . . . .	54 00
Other gas materials on hand, . . . . .	50 45
Steam plant (electric), . . . . .	2,900 00
Electric plant, . . . . .	1,750 00
Electric lines, . . . . .	5,679 39
Arc lamps, . . . . .	1,675 00
Due for electric light and power, . . . . .	309 16
Fuel on hand (electric), . . . . .	76 35
Carbons on hand, . . . . .	41 25
Oil and waste on hand, . . . . .	28 52
Other electric materials on hand, . . . . .	69 76
Cash on hand, . . . . .	1,142 90
Total assets, as per books of the company, . . . . .	<u>\$27,017 14</u>

## LIABILITIES.

Capital stock, . . . . .	\$24,000 00
Unpaid dividends, . . . . .	132 96
Total liabilities, as per books of the company, . . . . .	<u>\$24,132 96</u>
Profit and loss balance, . . . . .	2,884 18
	<u>\$27,017 14</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$2,622 27	
{ electric, . . . . .	2,196 02	
Income from sale of gas, . . . . .		\$3,339 29
sale of electric light and power, . . . . .		3,504 92
Balances to profit and loss, { gas, . . . . .	717 02	
{ electric, . . . . .	1,308 90	
	<u>\$6,844 21</u>	<u>\$6,844 21</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$2,298 26
Balance of gas manufacturing account, . . . . .		717 02
Balance of electric manufacturing account, . . . . .		1,308 90
Dividends declared, . . . . .	\$1,440 00	
Balance June 30, 1895, . . . . .	2,884 18	
	<u>\$4,324 18</u>	<u>\$4,324 18</u>

## SUBURBAN GAS AND ELECTRIC COMPANY.

(REVERE AND WINTHROP.)

## ASSETS.

Real estate, . . . . .	\$5,500 00
Steam plant, . . . . .	19,740 00
Electric plant, . . . . .	11,907 50
Electric lines, . . . . .	25,220 39
Meters, . . . . .	
Transformers, . . . . .	
Arc lamps and globes, . . . . .	
Due for light and power, . . . . .	3,300 12
Fuel on hand, . . . . .	15 90
Carbons on hand, . . . . .	69 75
Oil and waste on hand, . . . . .	35 95
Incandescent lamps on hand, . . . . .	126 40
Globes on hand, . . . . .	7 51
Other materials on hand, . . . . .	1,384 61
Horses, wagons, etc., . . . . .	300 00
Advanced insurance premiums, . . . . .	728 84
Total assets, as per books of the company, . . . . .	<u>\$68,336 97</u>

## LIABILITIES.

Capital stock, . . . . .	\$60,000 00
Unpaid bills, . . . . .	7,501 68
Total liabilities, as per books of the company, . . . . .	<u>\$67,501 68</u>
Profit and loss balance, . . . . .	835 29
	<u>\$68,336 97</u>

## MANUFACTURING ACCOUNT.

(From May 1, 1895.)

	Dr.	Cr.
Operating expenses, . . . . .	\$3,758 31	
Income from sale of light and power, . . . . .		\$3,495 49
Balance to profit and loss, . . . . .		262 82
	<u>\$3,758 31</u>	<u>\$3,758 31</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance May 1, 1895, . . . . .		\$1,098 11
Balance of electric manufacturing account, . . . .	\$262 82	
Balance June 30, 1895, . . . . .	835 29	
	<u>\$1,098 11</u>	<u>\$1,098 11</u>

## SUBURBAN LIGHT AND POWER COMPANY.

(Boston.)

## ASSETS.

Real estate, . . . . .	\$12,137 49
Steam plant, . . . . .	42,824 24
Electric plant, . . . . .	188,549 42
Electric lines, . . . . .	10,073 02
Meters, . . . . .	8,010 21
Arc lamps, . . . . .	1,327 41
Patent rights, . . . . .	75,000 00
Due for light and power, . . . . .	8,416 32
Fuel on hand, . . . . .	62 23
Carbons on hand, . . . . .	844 12
Oil and waste on hand, . . . . .	46 23
Incandescent lamps on hand, . . . . .	1,032 24
Globes on hand, . . . . .	49 28
Other materials on hand, . . . . .	1,670 31
Sundry accounts due the company, . . . . .	416 91
Office furniture, . . . . .	780 96
Cash on hand, . . . . .	367 57
Notes receivable, . . . . .	392 11
Unexpired insurance and telephone, . . . . .	824 91
Total assets, as per books of the company, . . . . .	<u>\$352,824 96</u>

## LIABILITIES.

Capital stock, . . . . .	\$174,400 00
Bonds issued, . . . . .	103,500 00
Notes payable, . . . . .	37,362 50
Unpaid bills, . . . . .	13,916 63
Interest due but not paid, . . . . .	2,070 00
Amounts due from the company, not included above, . . . . .	7,694 14
Total liabilities, as per books of the company, . . . . .	<u>\$338,943 27</u>
Profit and loss balance, . . . . .	13,881 69
	<u>\$352,824 96</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$62,447 33	
Income from sale of light and power, . . . . .		\$71,022 23
other sources, . . . . .		11,035 37
Balance to profit and loss, . . . . .	19,610 27	
	<u>\$82,057 60</u>	<u>\$82,057 60</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$2,741 38
Balance of electric manufacturing account, . . . .		19,610 27
Interest paid, . . . . .	\$8,198 51	
Depreciation, . . . . .	271 45	
Balance June 30, 1895, . . . . .	13,881 69	
	<u>\$22,351 65</u>	<u>\$22,351 65</u>

## TAUNTON ELECTRIC LIGHTING COMPANY.

Assets.	
Real estate, . . . . .	\$16,095 33
Steam plant, . . . . .	29,186 66
Electric plant, . . . . .	37,065 44
Electric lines, } Meters, } Transformers, } Arc lamps, }	21,913 06
Due for light and power, . . . . .	2,815 71
Fuel on hand, . . . . .	23 10
Carbons on hand, . . . . .	48 93
Oil and waste on hand, . . . . .	34 30
Incandescent lamps on hand, . . . . .	82 10
Globes on hand, . . . . .	48 13
Other materials on hand, . . . . .	144 22
Horses, wagons, etc., . . . . .	300 00
Cash on hand, . . . . .	376 58
Total assets, as per books of the company, . . . . .	\$108,133 56

LIABILITIES.	
Capital stock, . . . . .	\$50,000 00
Notes payable, . . . . .	29,000 00
Unpaid bills, . . . . .	2,374 21
Total liabilities, as per books of the company, . . . . .	\$81,374 21
Profit and loss balance, . . . . .	26,759 35
	\$108,133 56

MANUFACTURING ACCOUNT.	
	Dr. Cr.
Operating expenses, . . . . .	\$21,846 94
Income from sale of light and power, . . . . .	\$28,160 02
Balance to profit and loss, . . . . .	6,313 08
	\$28,160 02
	\$28,160 02
PROFIT AND LOSS ACCOUNT.	
	Dr. Cr.
Balance June 30, 1894, . . . . .	\$24,552 78
Balance of electric manufacturing account, . . . . .	6,313 08
Wiring account, . . . . .	255 14
Other items of income, . . . . .	26 35
Interest paid, . . . . .	\$888 00
Dividends declared, . . . . .	3,500 00
Balance June 30, 1895, . . . . .	26,759 35
	\$31,147 35
	\$31,147 35

## TAUNTON GAS LIGHT COMPANY.

Assets.	
Real estate, . . . . .	\$26,500 00
Machinery and manufacturing appliances, . . . . .	53,500 00
Due for gas, . . . . .	11,221 29
Gas coal on hand, . . . . .	6,750 00
Coke on hand, . . . . .	45 50
Tar on hand, . . . . .	182 50
Enrichers on hand, . . . . .	18 91



Purifying materials on hand, . . . . .	\$153 35
Other materials on hand, . . . . .	231 00
Stoves on hand, . . . . .	484 93
Gas fixtures on hand, . . . . .	2,703 40
Lungren lamps, . . . . .	104 00
Ammonia, . . . . .	40 00
Sundry accounts due the company, . . . . .	3,780 76
Cash on hand, . . . . .	6,453 75

Total assets, as per books of the company, . . . . . \$112,169 39

## LIABILITIES.

Capital stock, . . . . .	\$80,000 00
Deposits, . . . . .	146 00

Total liabilities, as per books of the company, . . . . . \$80,146 00

Profit and loss balance, . . . . . 32,023 39

\$112,169 39

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$43,319 99	
Income from sale of gas, . . . . .		\$56,317 88
residuals, . . . . .		5,502 98
other sources, . . . . .		147 73
Balance to profit and loss, . . . . .	18,648 60	
	\$61,968 59	\$61,968 59

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$26,267 71
Balance of gas manufacturing account, . . . . .		18,648 60
Rents, . . . . .		160 00
Dividends declared, . . . . .	8,000 00	
Construction charged off, . . . . .	2,727 98	
Depreciation, . . . . .	2,314 94	
Balance June 30, 1895, . . . . .	32,023 39	
	\$45,066 31	\$45,066 31

## TURNER'S FALLS.

(See Franklin Electric Light Company.)

## UNION ELECTRIC LIGHT COMPANY (FRANKLIN).

## ASSETS.

Real estate, . . . . .	\$4,833 50
Steam plant, . . . . .	5,347 72
Electric plant, . . . . .	6,852 00
Electric lines, . . . . .	26,686 86
Meters, . . . . .	1,736 87
Transformers, . . . . .	3,231 30
Arc lamps, . . . . .	2,851 90
Due for light and power, . . . . .	2,925 19
Fuel on hand, . . . . .	
Carbons on hand, . . . . .	
Oil and waste on hand, . . . . .	
Incandescent lamps on hand, . . . . .	871 19
Globes on hand, . . . . .	
Other materials on hand, . . . . .	
Motors on hand, . . . . .	16 00

Electric fixtures and tools on hand, . . . . .	\$951 92
Office furniture, . . . . .	99 35
Cash on hand, . . . . .	1,757 52
Unexpired insurance, interest and taxes, . . . . .	146 31

Total assets, as per books of the company, . . . . . \$58,307 63

## LIABILITIES.

Capital stock, . . . . .	\$20,000 00
Bonds issued, . . . . .	30,000 00
Notes payable, . . . . .	3,200 00
Unpaid bills, . . . . .	3,504 89
Unpaid dividends, . . . . .	750 00

Total liabilities, as per books of the company, . . . . . \$57,454 89

Profit and loss balance, . . . . . 852 74

\$58,307 63

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$7,450 08	
Income from sale of light and power, . . . . .		\$10,487 45
Balance to profit and loss, . . . . .	3,037 37	
	\$10,487 45	\$10,487 45

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .	\$105 29	
Balance of electric manufacturing account, . . . . .		\$3,037 37
Supplies account, . . . . .		375 79
Wiring account, . . . . .		671 47
Interest paid, . . . . .	126 60	
Dividends declared, . . . . .	3,000 00	
Balance June 30, 1895, . . . . .	852 74	
	\$4,084 63	\$4,084 63

## UNITED ELECTRIC LIGHT COMPANY (SPRINGFIELD).

## ASSETS.

Real estate, . . . . .	\$114,432 80
Steam plant, . . . . .	134,730 85
Electric plant, . . . . .	193,332 94
Electric lines, . . . . .	134,134 19
Meters, . . . . .	12,930 75
Transformers, . . . . .	15,175 12
Due for light and power, . . . . .	18,327 23
Fuel on hand, . . . . .	565 71
Carbons on hand, . . . . .	1,232 10
Oil and waste on hand, . . . . .	39 71
Incandescent lamps on hand, . . . . .	2,836 52
Globes on hand, . . . . .	511 60
Other materials on hand, . . . . .	1,000 00
Motors on hand, . . . . .	15,882 10
Horses, wagons, etc., . . . . .	694 00
Sundry accounts due the company, . . . . .	9,480 10
Office furniture, . . . . .	500 00
Cash on hand, . . . . .	429 61
Notes receivable, . . . . .	17,340 00
Investments, . . . . .	123,606 00

Total assets, as per books of the company, . . . . . \$797,181 33

LIABILITIES.	
Capital stock, . . . . .	\$500,000 00
Notes payable, . . . . .	173,300 00
Depreciation fund, . . . . .	100,000 00
Amounts due from the company, not included above, . . . . .	12,960 21
Total liabilities, as per books of the company, . . . . .	\$786,260 21
Profit and loss balance, . . . . .	10,921 12
	<u>\$797,181 33</u>

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses, . . . . .	\$88,428 87		
Income from sale of light and power, . . . . .			\$161,608 22
Balance to profit and loss, . . . . .	73,179 35		
	<u>\$161,608 22</u>		<u>\$161,608 22</u>

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1894, . . . . .			\$11,254 66
Balance of electric manufacturing account, . . . . .			73,179 35
Rents, . . . . .			875 00
Other items of income, . . . . .			969 85
Interest paid, . . . . .	\$7,966 55		
Dividends declared, . . . . .	30,000 00		
Construction charged off, . . . . .	5,000 00		
Depreciation, . . . . .	7,391 19		
Depreciation fund, . . . . .	25,000 00		
Balance June 30, 1895, . . . . .	10,921 12		
	<u>\$86,278 86</u>		<u>\$86,278 86</u>

## UXBRIDGE AND NORTHBRIDGE ELECTRIC COMPANY.

ASSETS.	
Real estate, . . . . .	\$8,262 79
Steam plant, . . . . .	12,106 09
Electric plant, . . . . .	10,409 75
Electric lines, . . . . .	36,107 69
Meters, . . . . .	1,551 58
Due for light and power, . . . . .	2,211 81
Fuel on hand, . . . . .	268 00
Carbons on hand, . . . . .	30 00
Oil and waste on hand, . . . . .	84 10
Incandescent lamps on hand, . . . . .	90 25
Globes on hand, . . . . .	14 00
Other materials on hand, . . . . .	1,106 82
Horses, wagons, etc., . . . . .	605 68
Office furniture, . . . . .	58 63
Cash on hand, . . . . .	114 71
Total assets, as per books of the company, . . . . .	<u>\$73,023 80</u>

LIABILITIES.	
Capital stock, . . . . .	\$39,200 00
Notes payable, . . . . .	30,370 00
Unpaid bills, . . . . .	1,106 19
Total liabilities, as per books of the company, . . . . .	\$70,676 19
Profit and loss balance, . . . . .	2,347 61
	<u>\$73,023 80</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$8,539 14	
Income from sale of light and power, . . . . .		\$11,642 69
Balance to profit and loss, . . . . .	3,103 55	
	<u>\$11,642 69</u>	<u>\$11,642 69</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$2,664 53
Balance of electric manufacturing account, . . . . .		3,103 55
Jobbing account, . . . . .		17 85
Other items of income, . . . . .		116 17
Interest paid, . . . . .	\$1,583 82	
Construction charged off, . . . . .	1,656 75	
Depreciation, . . . . .	313 92	
Balance June 30, 1895, . . . . .	2,347 61	
	<u>\$5,902 10</u>	<u>\$5,902 10</u>

## WALTHAM GAS LIGHT COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$22,994 88
Machinery and manufacturing appliances (gas), . . . . .	90,243 44
Street mains (gas), . . . . .	51,300 00
Meters (gas), . . . . .	6,000 00
Due for gas, . . . . .	3,352 05
Gas coal on hand, . . . . .	1,080 50
Coke on hand, . . . . .	63 00
Tar on hand, . . . . .	625 00
Purifying materials on hand, . . . . .	29 70
Other gas materials on hand, . . . . .	2,012 29
Stoves on hand, . . . . .	188 25
Gas fixtures on hand, . . . . .	275 00
Real estate (electric), . . . . .	13,265 92
Steam plant (electric), . . . . .	38,272 23
Electric plant, . . . . .	43,053 47
Electric lines, . . . . .	30,963 40
Meters (electric), . . . . .	4,428 83
Transformers, . . . . .	5,601 65
Due for electric light and power, . . . . .	5,104 66
Fuel on hand (electric), . . . . .	1,733 78
Carbons on hand, . . . . .	160 50
Oil and waste on hand, . . . . .	43 83
Incandescent lamps on hand, . . . . .	133 10
Globes on hand, . . . . .	9 79
Other electric materials on hand, . . . . .	1,391 77
Horses, wagons, etc., . . . . .	407 00
Sundry accounts due the company, . . . . .	2,646 77
Office furniture, . . . . .	1,277 77
Cash on hand, . . . . .	861 58
Total assets, as per books of the company, . . . . .	<u>\$327,510 16</u>

cx

## GAS AND ELECTRIC LIGHT.

[Jan.

LIABILITIES.	
Capital stock, . . . . .	\$140,000 00
Bonds issued, . . . . .	50,000 00
Notes payable, . . . . .	40,000 00
Total liabilities, as per books of the company, . . . . .	\$230,000 00
Profit and loss balance, . . . . .	97,510 16
	<u>\$327,510 16</u>

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses, { gas, . . . . .		\$26,128 49	
{ electric, . . . . .		34,479 76	
Income from sale of gas, . . . . .			\$33,076 83
residuals, . . . . .			1,526 98
sale of electric light and power, . . . . .			37,718 75
Balances to profit and loss, { gas, . . . . .		8,475 32	
{ electric, . . . . .		3,238 99	
		<u>\$72,322 56</u>	<u>\$72,322 56</u>

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1894, . . . . .			\$103,958 31
Balance of gas manufacturing account, . . . . .			8,475 32
Balance of electric manufacturing account, . . . . .			3,238 99
Jobbing account, . . . . .			69 89
Other items of income, . . . . .			67 64
Interest paid, . . . . .	\$4,083 33		
Dividends declared, . . . . .	8,400 00		
Depreciation, . . . . .	5,432 33		
Other items, . . . . .	384 33		
Balance June 30, 1895, . . . . .	97,510 16		
	<u>\$115,810 15</u>	<u>\$115,810 15</u>	

## WARE ELECTRIC COMPANY.

ASSETS.	
Real estate, . . . . .	\$6,630 23
Steam plant, . . . . .	7,705 40
Electric plant, . . . . .	6,981 46
Electric lines, meters, transformers and arc lamps, . . . . .	20,285 91
Due for light and power, . . . . .	601 91
Fuel on hand, . . . . .	288 75
Carbons on hand, . . . . .	48 00
Oil and waste on hand, . . . . .	9 66
Incandescent lamps on hand, . . . . .	19 25
Globes on hand, . . . . .	7 50
Other materials on hand, . . . . .	245 62
Sundry accounts due the company, . . . . .	416 94
Office furniture and tools, . . . . .	256 80
Cash on hand, . . . . .	535 31
Insurance unexpired, . . . . .	68 25
Total assets, as per books of the company, . . . . .	<u>\$44,100 99</u>

LIABILITIES.	
Capital stock, . . . . .	\$27,800 00
Notes payable, . . . . .	14,100 00
Reserved fund, . . . . .	605 89
Total liabilities, as per books of the company, . . . . .	\$42,505 89
Profit and loss balance, . . . . .	1,595 10
	<u>\$44,100 99</u>

MANUFACTURING ACCOUNT.	
	Dr. Cr.
Operating expenses, . . . . .	\$5,506 36
Income from sale of light and power, . . . . .	\$7,851 25
Balance to profit and loss, . . . . .	2,344 89
	<u>\$7,851 25</u>
	<u>\$7,851 25</u>

PROFIT AND LOSS ACCOUNT.	
	Dr. Cr.
Balance June 30, 1894, . . . . .	\$1,575 63
Balance of electric manufacturing account, . . . . .	2,344 89
Interest paid, . . . . .	\$751 50
Dividends declared, . . . . .	1,514 00
Depreciation, . . . . .	59 92
Balance June 30, 1895, . . . . .	1,595 10
	<u>\$3,920 52</u>
	<u>\$3,920 52</u>

## WEBSTER ELECTRIC COMPANY.

ASSETS.	
Real estate (gas), . . . . .	\$8,600 00
Machinery and manufacturing appliances (gas), . . . . .	10,322 91
Street mains (gas), . . . . .	10,039 87
Meters (gas), . . . . .	2,104 33
Due for gas, . . . . .	562 43
Gas coal on hand, . . . . .	163 50
Coke on hand, . . . . .	25 00
Tar on hand, . . . . .	45 00
Gas on hand, . . . . .	25 00
Stoves on hand, . . . . .	30 20
Tools, . . . . .	188 38
Real estate (electric), . . . . .	9,860 79
Steam plant (electric), . . . . .	11,634 81
Electric plant, . . . . .	17,164 28
Electric lines, . . . . .	4,190 10
Meters (electric), . . . . .	225 26
Transformers, . . . . .	2,720 71
Arc lamps, . . . . .	6,132 30
Due for electric light and power, . . . . .	996 03
Fuel on hand (electric), . . . . .	148 97
Carbons on hand, . . . . .	41 25
Oil and waste on hand, . . . . .	14 10
Incandescent lamps on hand, . . . . .	114 62
Globes on hand, . . . . .	31 41
Other electric materials on hand, . . . . .	81 07
Office furniture, . . . . .	137 55
Cash on hand, . . . . .	25 06
Insurance unexpired, . . . . .	128 75
Investments, . . . . .	2,400 00
Total assets, as per books of the company, . . . . .	<u>\$88,033 68</u>

## LIABILITIES.

Capital stock, . . . . .	\$45,000 00
Bonds issued, . . . . .	30,000 00
Notes payable, . . . . .	3,978 50
Unpaid bills, . . . . .	295 65
Total liabilities, as per books of the company, . . . . .	\$79,274 15
Profit and loss balance, . . . . .	8,759 53
	<u>\$88,033 68</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$3,098 22	
{ electric, . . . . .	7,049 93	
Income from sale of gas, . . . . .		\$4,363 27
residuals, . . . . .		315 00
other sources (gas), . . . . .		39 75
sale of electric light and power, . . . . .		10,118 22
Balances to profit and loss, { gas, . . . . .	1,619 80	
{ electric, . . . . .	3,068 29	
	<u>\$14,836 24</u>	<u>\$14,836 24</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$6,154 12
Balance of gas manufacturing account, . . . . .		1,619 80
Balance of electric manufacturing account, . . . . .		3,068 29
Fixture account, . . . . .		8 47
Other items of income, . . . . .		27 28
Interest paid, . . . . .	\$2,118 43	
Balance June 30, 1895, . . . . .	8,759 53	
	<u>\$10,877 96</u>	<u>\$10,877 96</u>

## WESTBOROUGH ELECTRIC LIGHT AND POWER COMPANY.

## ASSETS.

Real estate, . . . . .	\$5,855 08
Steam plant, . . . . .	7,198 68
Electric plant, . . . . .	12,764 43
Electric lines, . . . . .	14,864 85
Meters, . . . . .	1,432 08
Transformers, . . . . .	3,211 17
Arc lamps, . . . . .	885 22
Patent rights, . . . . .	4,500 00
Due for light and power, . . . . .	1,667 48
Fuel on hand, . . . . .	53 81
Carbons on hand, . . . . .	36 00
Oil and waste on hand, . . . . .	46 50
Incandescent lamps on hand, . . . . .	201 61
Globes on hand, . . . . .	14 87
Other materials on hand, . . . . .	803 63
Sundry accounts due the company, . . . . .	976 54
Office furniture, . . . . .	150 00
Cash on hand, . . . . .	91 80
Total assets, as per books of the company, . . . . .	<u>\$54,763 75</u>

## LIABILITIES.

Capital stock, . . . . .	\$25,000 00
Notes payable, . . . . .	21,700 00
Unpaid bills, . . . . .	3,441 41
Reserved fund, . . . . .	208 02
Total liabilities, as per books of the company, . . . . .	\$50,349 43
Profit and loss balance, . . . . .	4,404 32
	<u>\$54,753 75</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$6,298 55	
Income from sale of light and power, . . . . .		\$9,372 70
other sources, . . . . .		236 71
Balance to profit and loss, . . . . .	3,310 86	
	<u>\$9,609 41</u>	<u>\$9,609 41</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$2,281 54
Balance of electric manufacturing account, . . . . .		3,310 86
Rents, . . . . .		78 00
Jobbing account, . . . . .		179 43
Other items of income, . . . . .		13 88
Interest paid, . . . . .	\$1,360 54	
Depreciation, . . . . .	98 85	
Balance June 30, 1895, . . . . .	4,404 32	
	<u>\$5,863 71</u>	<u>\$5,863 71</u>

## WESTFIELD GAS LIGHT COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$24,618 12
Machinery and manufacturing appliances (gas), . . . . .	25,782 30
Street mains (gas), . . . . .	17,700 02
Meters (gas), . . . . .	2,642 43
Due for gas, . . . . .	3,624 85
Gas coal on hand, . . . . .	1,015 75
Services, . . . . .	2,161 28
Enrichers on hand, . . . . .	184 75
Purifying materials on hand, . . . . .	8 60
Stoves on hand, . . . . .	169 00
Gas fixtures on hand, . . . . .	162 11
Real estate (electric), . . . . .	9,406 01
Steam plant (electric), . . . . .	5,552 98
Electric plant, . . . . .	7,465 12
Electric lines, . . . . .	8,280 33
Meters (electric), . . . . .	20 33
Transformers, . . . . .	1,489 42
Arc lamps, . . . . .	3,551 35
Due for electric light and power, . . . . .	1,632 43
Fuel on hand (electric), . . . . .	300 00
Carbons on hand, . . . . .	208 00
Oil and waste on hand, { gas, . . . . .	11 20
{ electric, . . . . .	16 20
Globes on hand, . . . . .	21 80



Electric supplies on hand, . . . . .	\$13 63
Sundry accounts due the company, . . . . .	107 00
Cash on hand, . . . . .	62 05

Total assets, as per books of the company, . . . . . \$116,201 96

LIABILITIES.	
Capital stock, . . . . .	\$75,000 00
Notes payable, . . . . .	16,425 00
Unpaid bills, . . . . .	382 33
Premium account, . . . . .	6,300 00
Depreciation fund, . . . . .	9,196 43

Total liabilities, as per books of the company, . . . . . \$107,303 76

Profit and loss balance, . . . . . 8,898 20

\$116,201 96

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$10,295 62	
{ electric, . . . . .	7,888 93	
Income from sale of gas, . . . . .		\$15,672 64
residuals, . . . . .		1,176 03
sale of electric light and power, . . . . .		13,557 65
Balances to profit and loss, { gas, . . . . .	6,553 05	
{ electric, . . . . .	5,668 72	
	\$30,406 32	\$30,406 32

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$9,469 34
Balance of gas manufacturing account, . . . . .		6,553 05
Balance of electric manufacturing account, . . . . .		5,668 72
Rents, . . . . .		125 30
Interest paid, . . . . .	\$1,856 71	
Dividends declared, . . . . .	4,320 00	
Depreciation (electric), . . . . .	2,913 65	
Depreciation fund, . . . . .	3,825 85	
Balance June 30, 1895, . . . . .	8,898 20	
	\$21,816 41	\$21,816 41

## WEYMOUTH LIGHT AND POWER COMPANY.

ASSETS.	
Real estate, . . . . .	\$13,153 79
Steam plant, . . . . .	14,414 55
Electric plant, . . . . .	24,106 84
Electric lines, . . . . .	67,887 76
Meters, . . . . .	930 78
Arc lamps and globes, . . . . .	2,146 03
Due for light and power, . . . . .	3,730 51
Fuel on hand, . . . . .	396 08
Carbons on hand, . . . . .	24 75
Oil and waste on hand, . . . . .	66 65
Incandescent lamps on hand, . . . . .	54 80
Other materials on hand, . . . . .	628 84
Horses, wagons, etc., . . . . .	225 25
Sundry accounts due the company, . . . . .	822 66
Office furniture, tools, etc., . . . . .	445 85
Cash on hand, . . . . .	186 86
Advanced insurance premiums, . . . . .	128 35

Total assets, as per books of the company, . . . . . \$129,349 35

## LIABILITIES.

Capital stock, . . . . .	\$50,000 00
Bonds issued, . . . . .	50,000 00
Notes payable, . . . . .	17,434 44
Unpaid bills, . . . . .	5,368 84
Interest due but not paid, . . . . .	997 50
Total liabilities, as per books of the company, . . . . .	\$123,800 78
Profit and loss balance, . . . . .	5,548 57
	<u>\$129,349 35</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$15,788 09	
Income from sale of light and power, . . . . .		\$19,293 55
other sources, . . . . .		122 85
Balance to profit and loss, . . . . .	3,628 31	
	<u>\$19,416 40</u>	<u>\$19,416 40</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$5,042 98
Balance of electric manufacturing account, . . . . .		3,628 31
Interest received, . . . . .		240 00
Lamp sales, . . . . .		391 68
Wiring account, . . . . .		371 23
Bond cancellation, . . . . .		22,624 11
Interest paid, . . . . .	\$3,403 39	
Depreciation, . . . . .	23,346 35	
Balance June 30, 1895, . . . . .	5,548 57	
	<u>\$32,298 31</u>	<u>\$32,298 31</u>

## WHITMAN ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$6,620 17
Steam plant, . . . . .	16,194 94
Electric plant, . . . . .	15,651 44
Electric lines, . . . . .	17,999 22
Meters, . . . . .	1,606 43
Transformers, . . . . .	3,913 30
Arc lamps, . . . . .	3,234 33
Investments, . . . . .	5,000 00
Due for light and power, . . . . .	2,199 05
Fuel on hand, . . . . .	150 00
Carbons on hand, . . . . .	44 00
Oil and waste on hand, . . . . .	47 18
Globes on hand, . . . . .	18 67
Other materials on hand, . . . . .	409 81
Tools, . . . . .	153 98
Horses, wagons, etc., . . . . .	415 00
Sundry accounts due the company, . . . . .	5 71
Office furniture, . . . . .	281 98
Cash on hand, . . . . .	43 03
Notes receivable, . . . . .	1,045 00
Taxes and insurance unexpired, . . . . .	273 87
Total assets, as per books of the company, . . . . .	\$75,807 11
Profit and loss balance, . . . . .	168 27
	<u>\$75,476 38</u>

LIABILITIES.	
Capital stock, . . . . .	\$35,000 00
Bonds issued, . . . . .	30,000 00
Notes payable, . . . . .	1,600 00
Unpaid bills, . . . . .	5,806 38
Interest due but not paid, . . . . .	3,070 00
Total liabilities, as per books of the company, . . . . .	<u>\$75,475 38</u>

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses, . . . . .	\$7,248 22		
Income from sale of light and power, . . . . .			\$11,066 01
Balance to profit and loss, . . . . .	3,817 79		
	<u>\$11,066 01</u>		<u>\$11,066 01</u>
PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1894, . . . . .	\$2,291 29		
Balance of electric manufacturing account, . . . . .			\$3,817 79
Interest paid, . . . . .	1,694 77		
Balance June 30, 1895, . . . . .			168 27
	<u>\$3,986 06</u>		<u>\$3,986 06</u>

## WILLIAMSTOWN GAS COMPANY.

ASSETS.	
Real estate, . . . . .	\$11,912 92
Machinery and manufacturing appliances, } . . . . .	21,425 25
Street mains, . . . . .	
Meters, . . . . .	716 31
Due for gas, . . . . .	424 54
Oil on hand, . . . . .	337 50
Wood on hand, . . . . .	137 50
Pipe and supplies on hand, . . . . .	702 90
Gas fixtures on hand, . . . . .	66 09
Horses, wagons, etc., . . . . .	50 00
Sundry accounts due the company, . . . . .	329 01
Cash on hand, . . . . .	8 73
Total assets, as per books of the company, . . . . .	<u>\$36,110 75</u>

LIABILITIES.	
Capital stock, . . . . .	\$20,000 00
Bonds issued, . . . . .	10,000 00
Notes payable, . . . . .	2,100 00
Unpaid bills, . . . . .	13 70
Total liabilities, as per books of the company, . . . . .	<u>\$32,113 70</u>
Profit and loss balance, . . . . .	3,997 05
	<u>\$36,110 75</u>

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses, . . . . .	\$2,525 64		
Income from sale of gas, . . . . .			\$4,490 18
other sources, . . . . .			8 75
Balance to profit and loss, . . . . .	1,973 29		
	<u>\$4,498 93</u>		<u>\$4,498 93</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$2,068 22
Balance of gas manufacturing account, . . . . .		1,973 29
Fixture account, . . . . .		629 26
Other items of income, . . . . .		20 49
Interest paid, . . . . .	\$657 89	
Other items, . . . . .	36 32	
Balance June 30, 1895, . . . . .	3,997 05	
	<u>\$4,691 26</u>	<u>\$4,691 26</u>

## WINCHENDON ELECTRIC LIGHT AND POWER COMPANY.

## ASSETS.

Steam plant, . . . . .	\$1,359 76
Electric plant, . . . . .	10,878 46
Electric lines, . . . . .	11,929 05
Meters, . . . . .	1,569 62
Transformers, . . . . .	1,075 00
Arc lamps, . . . . .	2,280 00
Due for light and power, . . . . .	685 36
Carbons on hand, . . . . .	27 71
Oil and waste on hand, . . . . .	30 75
Incandescent lamps on hand, . . . . .	27 51
Globes on hand, . . . . .	10 85
Other materials and tools on hand, . . . . .	199 96
Horses, wagons, etc., . . . . .	95 00
Sundry accounts due the company, . . . . .	226 81
Office furniture, . . . . .	12 40
Cash on hand, . . . . .	63 73
Unexpired insurance, . . . . .	58 69
Total assets, as per books of the company, . . . . .	<u>\$30,530 66</u>
Profit and loss balance, . . . . .	337 55
	<u>\$30,868 21</u>

## LIABILITIES.

Capital stock, . . . . .	\$12,000 00
Bonds issued, . . . . .	12,000 00
Notes payable, . . . . .	6,460 00
Unpaid bills, . . . . .	408 21
Total liabilities, as per books of the company, . . . . .	<u>\$30,868 21</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$4,589 11	
Income from sale of light and power, . . . . .		\$5,770 28
other sources, . . . . .		166 71
Balance to profit and loss, . . . . .	1,347 88	
	<u>\$5,936 99</u>	<u>\$5,936 99</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .	\$662 28	
Balance of electric manufacturing account, . . . . .		\$1,347 88
Interest paid, . . . . .	1,013 81	
Depreciation, . . . . .	9 34	
Balance June 30, 1895, . . . . .		337 55
	<u>\$1,685 43</u>	<u>\$1,685 43</u>

WOBURN ELECTRIC LIGHT COMPANY.<sup>1</sup>

ASSETS.		
Real estate, . . . . .		\$24,008 46
Steam plant, . . . . .		44,338 82
Electric plant, . . . . .		63,832 14
Electric lines, } . . . . .		
Meters, } . . . . .		
Transformers, } . . . . .		162,133 69
Arc lamps, } . . . . .		
Patent rights, . . . . .		20,500 00
Due for light and power, . . . . .		7,064 59
Fuel on hand, . . . . .		410 90
Carbons on hand, . . . . .		87 00
Oil and waste on hand, . . . . .		63 45
Incandescent lamps on hand, . . . . .		366 12
Globes on hand, . . . . .		7 79
Other materials on hand, . . . . .		360 46
Horses, wagons, etc., . . . . .		517 00
Sundry accounts due the company, . . . . .		2,971 80
Office furniture, . . . . .		345 60
Cash on hand, . . . . .		2,225 77
Notes receivable, . . . . .		9,199 01
Treasury bonds, . . . . .		35,000 00
Total assets, as per books of the company, . . . . .		\$373,432 60
Profit and loss balance, . . . . .		14,053 46
		<u>\$387,486 06</u>
LIABILITIES.		
Capital stock, . . . . .		\$120,000 00
Bonds issued, . . . . .		134,500 00
Notes payable, . . . . .		118,620 54
Unpaid bills, . . . . .		9,996 51
Interest due but not paid, . . . . .		4,306 00
Amounts due from the company, not included above, . . . . .		63 01
Total liabilities, as per books of the company, . . . . .		<u>\$387,486 06</u>

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses, . . . . .		\$33,508 64	
Income from sale of light and power, . . . . .			\$40,914 73
Balance to profit and loss, . . . . .		7,406 09	
		<u>\$40,914 73</u>	<u>\$40,914 73</u>
PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1894, . . . . .		\$19,913 48	
Balance of electric manufacturing account, . . . . .			\$7,406 09
Depreciation, . . . . .		1,546 07	
Balance June 30, 1895, . . . . .			14,053 46
		<u>\$21,459 55</u>	<u>\$21,459 55</u>

<sup>1</sup> In hands of receivers.

## WOBURN GAS LIGHT COMPANY.

ASSETS.	
Real estate, . . . . .	\$9,835 81
Machinery and manufacturing appliances, . . . . .	28,090 00
Street mains, . . . . .	29,122 28
Meters, . . . . .	3,000 00
Due for gas, . . . . .	2,057 70
Gas coal on hand, . . . . .	1,375 00
Coke on hand . . . . .	445 00
Tar on hand, . . . . .	740 00
Enrichers on hand, . . . . .	100 00
Purifying materials on hand, . . . . .	175 00
Stoves on hand, } . . . . .	440 00
Gas fixtures on hand, }	
Office furniture, . . . . .	219 50
Cash on hand, . . . . .	4,700 58
Investments, . . . . .	2,500 00
Total assets, as per books of the company, . . . . .	\$82,800 87

LIABILITIES.	
Capital stock, . . . . .	\$45,100 00
Deposits, . . . . .	43 00
Total liabilities, as per books of the company, . . . . .	\$45,143 00
Profit and loss balance, . . . . .	37,657 87
	\$82,800 87

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses, . . . . .	\$13,181 41		
Income from sale of gas, . . . . .			\$14,784 58
residuals, . . . . .			2,416 65
other sources, . . . . .			35 75
Balance to profit and loss, . . . . .	4,055 57		
	\$17,236 98		\$17,236 98

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1894, . . . . .			\$35,882 75
Balance of gas manufacturing account, . . . . .			4,055 57
Interest received, . . . . .			99 61
Jobbing account, . . . . .			325 94
Dividends declared, . . . . .	\$2,706 00		
Balance June 30, 1895, . . . . .	37,657 87		
	\$40,363 87		\$40,363 87

## WORCESTER ELECTRIC LIGHT COMPANY.

ASSETS.	
Real estate, . . . . .	\$75,000 00
Steam plant, . . . . .	49,257 48
Electric plant, . . . . .	62,727 60
Electric lines, . . . . .	53,231 88
Meters, . . . . .	6,531 00
Transformers, . . . . .	9,004 20
Arc lamps, . . . . .	19,993 50

cxx

## GAS AND ELECTRIC LIGHT.

[Jan.

Due for light and power, . . . . .	\$14,130 95
Fuel on hand, . . . . .	1,787 97
Carbons on hand, . . . . .	984 75
Oil and waste on hand, . . . . .	56 70
Incandescent lamps on hand, . . . . .	433 10
Globes on hand, . . . . .	215 93
Other materials on hand, . . . . .	3,020 27
Fixtures on hand, . . . . .	1,978 68
Horses, wagons, etc., . . . . .	848 70
Sundry accounts due the company, . . . . .	1,250 92
Office furniture, . . . . .	1,040 69
Cash on hand, . . . . .	46,731 63
<b>Total assets, as per books of the company, . . . . .</b>	<b>\$348,225 85</b>

## LIABILITIES.

Capital stock, . . . . .	\$200,000 00
Bonds issued, . . . . .	100,000 00
Unpaid bills, . . . . .	998 17
<b>Total liabilities, as per books of the company, . . . . .</b>	<b>\$300,998 17</b>
<b>Profit and loss balance, . . . . .</b>	<b>47,227 68</b>
	<b>\$348,225 85</b>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$76,061 69	
Income from sale of light and power, . . . . .		\$136,863 81
Balance to profit and loss, . . . . .	60,802 12	
	<b>\$136,863 81</b>	<b>\$136,863 81</b>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$44,770 35
Balance of electric manufacturing account, . . . . .		60,802 12
Interest received, . . . . .		798 87
Interest paid, . . . . .	\$5,000 00	
Dividends declared, . . . . .	16,000 00	
Depreciation, . . . . .	38,143 66	
Balance June 30, 1895, . . . . .	47,227 68	
	<b>\$106,371 34</b>	<b>\$106,371 34</b>

## WORCESTER GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$141,360 00
Machinery and manufacturing appliances, . . . . .	258,640 00
Street mains, . . . . .	205,409 39
Meters, . . . . .	20,606 77
Due for gas, . . . . .	12,477 43
Gas coal on hand, . . . . .	14,504 64
Coke on hand, . . . . .	1,050 00
Tar on hand, . . . . .	550 00
Enrichers on hand, . . . . .	7,346 52
Other materials on hand, . . . . .	3,692 39
Stoves on hand, . . . . .	100 00
Cash on hand, . . . . .	7,267 76
Investments, . . . . .	3,352 50
<b>Total assets, as per books of the company, . . . . .</b>	<b>\$676,357 40</b>

## LIABILITIES.

Capital stock, . . . . .	\$500,000 00
Bonds issued, . . . . .	100,000 00
Deposits, . . . . .	3,644 46
Unpaid dividends, . . . . .	10,098 00
Total liabilities, as per books of the company, . . . . .	\$613,742 46
Profit and loss balance, . . . . .	62,614 94
	<u>\$676,357 40</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$139,580 56	
Income from sale of gas, . . . . .		\$215,978 95
residuals, . . . . .		8,227 21
other sources, . . . . .		148 25
Balance to profit and loss, . . . . .	84,773 85	
	<u>\$224,354 41</u>	<u>\$224,354 41</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1894, . . . . .		\$48,754 41
Balance of gas manufacturing account, . . . . .		84,773 85
Interest received, . . . . .		349 81
Other items of income, . . . . .		77 72
Interest paid, . . . . .	\$5,802 56	
Dividends declared, . . . . .	40,000 00	
Depreciation, . . . . .	25,151 99	
Stoves and fixtures, . . . . .	386 30	
Balance June 30, 1895, . . . . .	62,614 94	
	<u>\$133,955 79</u>	<u>\$133,955 79</u>



## APPENDIX B.

SPECIAL REPORT CONCERNING THE BROOKLINE GAS LIGHT  
COMPANY.

COMMONWEALTH OF MASSACHUSETTS.

IN BOARD OF GAS AND ELECTRIC LIGHT COMMISSIONERS,

BOSTON, April 16, 1895.

*To the Honorable Senate.*

We have the honor to acknowledge the receipt, on the fourth day of April current, of an order of the Senate of which the following is a copy : —

*Whereas*, by section 2 of chapter 346 of the Acts of 1886 it is provided that every gas company shall keep its books and accounts in a form to be prescribed by the Board of Gas Commissioners ; and

*Whereas*, said Board did, in the year 1886, prescribe such form of accounts ; and

*Whereas*, it is alleged that the Brookline Gas Light Company is not complying with the requirements of such form of accounts, inasmuch as it is not charging the cost of gas, gas stoves and fixtures given away, extraordinary legal expenses, rebates on gas bills, extra charges for repairing streets and sundry other items to expense accounts as therein required, but is charging these items to an account known as Boston Contract or other construction accounts, which accounts are carried on the books of the company as an asset ; and

*Whereas*, these items are worthless as assets and are not represented by any property ; and

*Whereas*, through improper expenditures for these and other purposes the company has acquired a floating debt of one million five hundred thousand (\$1,500,000) dollars, which debt it has sought to capitalize contrary to the spirit of the laws of the Commonwealth ; and

*Whereas*, said Brookline Gas Light Company has abandoned and dismantled a portion of its works and thereby rendered them

valueless as assets of the company, without however charging off from the cost of works the cost of this abandoned and dismantled plant, thereby improperly increasing the cost of the plant of said company; and

*Whereas*, this floating debt and fictitious cost of plant is a public detriment inasmuch as the public service for which this corporation is formed will be increased in cost to the public by this improper expenditure of capital, either in the form of capital stock on which dividends are to be paid, or in floating indebtedness on which interest must be paid; and

*Whereas*, the property of the stockholders of this corporation is injured in value by such improper expenditures and abandonment of works; and

*Whereas*, it was stated at the annual meeting of said Brookline Gas Light Company that its books were now kept in the manner prescribed by the Standard Oil Company and not in the manner prescribed by the laws of this Commonwealth;

Now, Therefore, be it

*Ordered*, That the Board of Gas and Electric Light Commissioners be requested to furnish to the Senate, on or before the fifteenth day of April current, a statement showing what amounts have been expended by said Brookline Gas Light Company appearing in said account known as "Boston Contract," or in other construction accounts which are not represented by property in the possession of the Company, and also to report what amounts have been charged to said account for legal expenditures, the purchase of gas stoves and fixtures, allowances made on gas bills, and extra repairs on streets, and any and all amounts which are not properly a part of the legitimate expense of constructing the works of said Brookline Gas Light Company.

And said Board of Gas and Electric Light Commissioners is also requested to report by what amount the value of the plant of said Brookline Gas Light Company has been reduced through the abandonment and dismantling of a portion of its plant and also whether the books of the company are kept in the manner prescribed by law and also whether in any manner not specified above the said company is improperly charging items of expense to capital accounts. The date of April 15 was by a late order changed to April 16. In reply we respectfully submit the following:—

The Board is able to answer this inquiry in the brief time allowed by the order only because of a recent careful examination of the company's affairs upon the question of a new issue of stock and the ready submission by its officers of all books, records, vouchers, contracts and other papers required.

The company formerly carried upon its books an account known as city of Boston contract and included it among the assets in its last return to this Board. The first entry in this account was made on Feb. 23, 1893, and the last charge was under date of June 30, 1894. The balance of the account at the close of business on that day was \$1,144,014.44. Included in this were the following amounts, which, under the form of accounts adopted by the Board in 1886, are properly items of current expense and not chargeable to construction accounts : —

General office expenses, . . . . .	\$38,641 11
Law expenses, . . . . .	22,639 50
Interest, . . . . .	19,744 82
Distribution expenses, . . . . .	13,705 45
Repairs on streets, . . . . .	8,655 67
Claims, . . . . .	5,891 38
Rebates, . . . . .	7,990 37
Repair of meters, . . . . .	5,150 47
Insurance, . . . . .	4,390 53
Fixtures, . . . . .	1,846 22
General salaries, . . . . .	993 88
Incidentals, . . . . .	33 80
Stoves, . . . . .	171 00
<hr/>	
Total, . . . . .	\$129,854 20

In September, 1894, this account was divided and charged to other accounts as follows : —

Street mains, . . . . .	\$950,867 52
Service pipe, . . . . .	165,144 84
Meters, . . . . .	27,921 64
Gas machinery, . . . . .	80 44
<hr/>	
Total, . . . . .	\$1,144,014 44

With the exception of certain individual accounts receivable and payable, the following is a list of all the open accounts upon the company's books at the close of business on March 30, 1895, numbered for convenience of reference : —

- |                                 |                           |
|---------------------------------|---------------------------|
| 1. Capital stock.               | 8. Construction.          |
| 2. Bond account.                | 9. Gas machinery.         |
| 3. Deposits.                    | 10. Street mains.         |
| 4. Notes payable.               | 11. Real estate.          |
| 5. Unclaimed pay roll.          | 12. Brookline real estate |
| 6. Obligations of indebtedness. | 13. Meters.               |
| 7. Accounts payable.            | 14. Service pipe.         |

- |                                 |                                     |
|---------------------------------|-------------------------------------|
| 15. Addition to plant.          | 52. Gas consumers' new account.     |
| 16. Cost of electric plant.     | 53. Gas street light.               |
| 17. Cost of steam plant.        | 54. Sales of gas.                   |
| 18. Construction of lines.      | 55. Wages at works.                 |
| 19. Arc lamps.                  | 56. Repairs at works.               |
| 20. Mast arms.                  | 57. Coal.                           |
| 21. Electric meters.            | 58. Enrichers.                      |
| 22. Converters.                 | 59. Renewal of retorts.             |
| 23. Sinking fund.               | 60. Purifying materials.            |
| 24. Profit and loss.            | 61. Repairs on streets.             |
| 25. Gas stoves.                 | 62. Repairs of meters.              |
| 26. Engineers.                  | 63. Gas patrol.                     |
| 27. Interest.                   | 64. Jobbing meter account.          |
| 28. Cash.                       | 65. Jobbing stove account.          |
| 29. Petty cash.                 | 66. Meter takers.                   |
| 30. Discounts.                  | 67. Meter setting.                  |
| 31. Collectors' petty cash.     | 68. Application clerks.             |
| 32. Burners.                    | 69. Advertising.                    |
| 33. Fixtures.                   | 70. Canvassing.                     |
| 34. Salaries of officers.       | 71. Jobbing account.                |
| 35. General salaries.           | 72. Claims.                         |
| 36. Directors' allowance.       | 73. Electric manufacturing account. |
| 37. General office expense.     |                                     |
| 38. Incidental expense.         | 74. Electric light consumers.       |
| 39. Law expenses.               | 75. Electric street lights.         |
| 40. Water.                      | 76. Electric power.                 |
| 41. Oil and waste.              | 77. Wages at station.               |
| 42. Tool account.               | 78. Repairs of electric plant.      |
| 43. Insurance.                  | 79. Repairs of steam plant.         |
| 44. Taxes.                      | 80. Carbons.                        |
| 45. Office salaries.            | 81. Globes.                         |
| 46. Collectors.                 | 82. Incandescent lamps.             |
| 47. Brookline works.            | 83. Fuel.                           |
| 48. Stables.                    | 84. Power station.                  |
| 49. Rent.                       | 85. Electric fuel.                  |
| 50. Gas manufacturing account.  | 86. Repairs of lines and lamps.     |
| 51. Gas consumers' old account. | 87. Trimmers and patrol.            |

All of these accounts have been examined to the first day of the current month. Of these, accounts numbered 1 to 7 inclusive, showing only liabilities, appear not to be within the scope of the order and need not be again referred to.

Accounts 8 to 22 inclusive are purely construction or plant accounts, those from 8 to 15 being for gas plant and from 16 to 22 inclusive for electric lighting plant.

Those numbered from 34 to 87 inclusive are commonly designated as operating accounts, showing running expenses or income only; those from 50 to 72 pertaining to the gas business, 73 to 87 to the electric business and 34 to 49 common to both departments.

In the accounts numbered 8, 9, 18-23, 28, 29, 31, 39, 40, 45-54, 56-59, 62, 65, 67, 70, 72-86 nothing has been found contrary to the form of accounts prescribed by the Board. In respect to accounts numbered 24, 26, 27, 30, 32-38, 41-44, 55, 60, 61, 66, 68, 69, 71 nothing has been found except what is implied in the data elsewhere given relative to the various plant or construction accounts.

With respect to the accounts of street mains, real estate, Brookline real estate, meters, service pipe, addition to plant, cost of electric plant, cost of steam plant, the following table gives the total of assets shown by these accounts respectively at the close of business March 30, the amounts charged thereto, which the form adopted in 1886 requires to be charged as current expense, and the various purposes for which the expenses were incurred.

NAME OF ACCOUNT.	Balance Mar. 30, 1895.	Law Expenses.	General Office Expenses.	Canvassing.	Livery.
Street mains, . . .	\$1,555,092 24	\$9,504 37	\$688 66	\$11,766 30	\$183 95
Real estate, . . .	540,548 76	408 95	300 00	-	-
Brookline real estate, . .	990 71	-	-	-	-
Meters, . . .	145,149 02	-	-	-	-
Service pipe, . . .	313,528 58	-	80 25	807 38	316 00
Addition to plant, . . .	752,987 85	-	-	-	289 45
Cost of electric plant, . .	87,318 65	-	-	-	5 00
Cost of steam plant, . . .	85,330 95	-	162 25	-	-
	\$3,480,946 76	<sup>1</sup> \$9,913 32	\$1,231 16	\$12,573 68	\$794 40

<sup>1</sup> This sum is exclusive of that for law expenses charged directly to Boston contract given on page cxxiv.

NAME OF ACCOUNT.	Claims.	Repairs on Streets.	Adver- tising.	Interest.	Repairing and Setting Meters.	Directors' Allow- ances.
Street mains, . . .	\$390 06	\$219 03	\$707 10	\$1,853 14	-	-
Real estate, . . .	-	-	-	4,948 75	-	-
Brookline real estate, . .	-	-	-	-	-	-
Meters, . . .	-	-	-	-	\$17 90	-
Service pipe, . . .	74 85	14 38	-	733 32	29,098 41	-
Addition to plant, . . .	-	-	46 72	17,343 55	-	\$19 06
Cost of electric plant, . .	-	-	-	-	-	-
Cost of steam plant, . . .	-	-	-	-	-	-
	\$464 91	\$233 41	\$753 82	\$24,873 76	\$29,116 31	\$19 06

NAME OF ACCOUNT.	Repairs and Main- tenance of Works.	Distribu- tion Expense.	<sup>1</sup> Boston Contract.	Totals.	Balance.
Street mains, . . .	-	-	\$85,703 77	\$111,016 88	\$1,444,075 86
Real estate, . . .	\$1,720 38	-	-	7,373 08	533,175 68
Brookline real estate, . .	990 71	-	-	990 71	-
Meters, . . .	-	-	28,373 76	23,391 66	121,757 36
Service pipe, . . .	-	\$1,246 66	20,776 67	53,147 92	260,380 66
Addition to plant, . .	98 52	-	-	17,797 80	735,190 55
Cost of electric plant, . .	-	-	-	5 00	87,313 65
Cost of steam plant, . .	-	-	-	162 25	85,168 70
	\$2,809 61	\$1,246 66	\$129,854 20	\$213,884 80	\$3,267,062 46

<sup>1</sup> This apportionment of the expense items in city of Boston contract account is an estimate intended to fairly show the expense amounts carried to these accounts in the division of that account by the company.

The total net expenditure shown by gas stoves account to March 30, 1894, is \$127,319.14, and this is made up of items which may be classified as follows:—

Incidental expenses, . . . . .	\$164 47
Labor, . . . . .	34,721 30
Horse and carriage hire, . . . . .	20 88
Canvassing, . . . . .	251 47
Materials (pipe and fittings), . . . . .	8,710 11
Tools, . . . . .	765 36
Gas stoves, radiators, etc., . . . . .	82,685 55
	<u>\$127,319 14</u>

The stoves have been supplied by the company under contracts which with consumers in Boston are in the following form:—

Boston, 1894.

I hereby authorize the Brookline Gas Light Company to place a gas supply pipe, meter and range, and to supply its gas for heating and illuminating purposes, in the premises named below, in accordance with the terms of the circular of said company, dated June 19, 1894,\* and without any expense to me, and I agree to use the gas of said company in said premises until I notify the said company to the contrary, and to pay for all gas so consumed at one dollar per thousand cubic feet, it being agreed that said range shall belong to said company until I shall have exclusively used the gas of said company in said premises for one year, or paid the said company the sum of twenty-five dollars for gas used on said premises; but that when such sum is paid it shall become my property without any further payment, and that until such payment said range shall not be removed from said premises by me without the consent of said company, or by the company so long as I continue to use its gas in said premises.

Name, \_\_\_\_\_

No. \_\_\_\_\_ St.

\* See "Exhibit A" annexed for copy of circular.

The form for consumers in Brookline differs only in minor particulars: it does not authorize the placing of a supply pipe or meters, being apparently intended for existing customers; the circular referred to is said to have been issued with the September gas bills, and the consumer agrees to pay for gas "at the regular rates," which, since the issuance of the form of contract, have been made one dollar per thousand. The company began to place stoves under this form of contract in July, 1894, and on April 1, 1895, had 813 in stock and 8,370 installed, of which 21 had been purchased by consumers.

Nothing has yet been taken out of gas stoves account except the cash received for the 21 stoves sold, but the Board is assured by officers of the company that it does not intend to charge any portion of this account to plant or construction accounts but purposes to charge it off to expense accounts, as properly should be done.

Accounts numbered 32 and 33 show expenditures from July 1 to Dec. 31, 1894, as follows:—

Burners, . . . . .	\$4,738 73
Fixtures, . . . . .	\$2,703 67

When these accounts were closed on the latter date the amounts were charged directly to profit and loss. While this method may not be subject to special criticism, yet in view of the fact that the articles named were given away to attract or retain customers, they would seem to be essentially a part of the company's cost of distribution and preferably chargeable directly to gas manufacturing (operating) account. From Jan. 1 to March 30, 1895, the expenditures under these accounts have been

Burners, . . . . .	\$6,248 97
Fixtures, . . . . .	\$5,174 75

Discount account includes discounts, or allowances at the rate of ten cents per thousand, formerly made to consumers in Brookline and the Brighton district for prompt payment of bills, and rebates, or allowances made from consumers' bills for any other cause. This account shows the following amounts:—

July 1 to Dec. 31, 1894, discounts \$1,683 37; rebates \$2,711 37	
Jan. 1 to March 30, 1895, discounts 1,734 33; rebates 2,241 96	
	<hr/>
	\$3,417 70
	\$4,953 33

When the books were closed on December 31 the balance of this account was carried directly to profit and loss, but, under the

form adopted by the Board in 1886, it should have been carried to gas manufacturing (operating) account so that it would appear there in the company's annual return and be readily deducted from the income from gas sales.

It is the custom of the company to close its books on the last days of June and December only, and its accounts have therefore not been closed since December 31. Since that date charges to the amounts indicated have been made to the following accounts, which up to that date had been closed wholly or in part to construction accounts:—

Canvassing, . . . . .	\$1,822 45
Meter setting, . . . . .	3,140 02
Stable account, . . . . .	4,620 28
Interest, . . . . .	31,119 42
Repairs on streets, . . . . .	9,610 28
Law expenses, . . . . .	6,464 37
Advertising, . . . . .	1,384 69

The second paragraph of the order contains an inquiry as to that portion of the company's plant which has been abandoned or dismantled.

Since the completion of the new works at Brighton, to which was transferred from the old works all that could be incorporated in the new, there have remained in active use only the gasholders in Brookline and at the electric station one boiler, engine, and generator for the supplying of power. Two teams have been kept at the stable.

The land and other buildings at the old works have been carried since February, 1888, in the company's real estate account at \$107,500. Except as to the electric station above, the buildings were dismantled and some of them leased for a time for other purposes.

Since December, 1893, the retort house has been used for the storage of meters and gas stoves, and the purifying house and office and a portion of the electric station have been fitted up as a repair and meter shop.

How much these buildings and the land are worth to the company is measured by what it would cost to secure others that would serve their purposes. Formerly the entire plant of the company was shown in one "construction account" but in February, 1888, the real estate was separated from this account at the valuations determined by the directors. All that appeared upon the books of the company at the close of business March 30 that in any



way represents abandoned gas machinery at the old station was \$1,099.80, the remainder of that account having been charged to profit and loss prior to the occupation of the Brighton works.

The electric plant was bought of the Suburban Light and Power Company some time in 1887. The construction accounts of that company are not available, and if they were, would be of doubtful value in determining the amount to be charged on account of the partial dismantling of the station. Engine beds and other equipments were necessarily abandoned. The amount that should be charged is undeterminable.

The change from coal gas to water gas and the rapid increase in the volume of the company's business have made necessary the abandonment of some gas machinery at the Brighton station and the substitution of other and larger appliances. But it is not reasonable to expect the accounts alone to reveal the precise amount of this loss and the Board does not possess the facilities for determining it.

No charges have been made for depreciation in any of the accounts since December, 1893, and none since December, 1889, except for service pipes and fittings.

While the investigation was in progress the officials of the company expressed their desire to correct their accounts in accordance with the findings and suggestions of the Board. The company was supplied with the data for this purpose as soon as it was fully determined and the necessary entries have been made so that the accounts are now fully in accord with the form adopted by the Board in 1886.

Respectfully submitted,

FORREST E. BARKER,  
MORRIS SCHAFF,  
CHAS. H. GIFFORD,

*Board of Gas and Electric Light Commissioners.*

## EXHIBIT "A."

## A TWENTY-DOLLAR PERFECT GAS RANGE FREE OF COST. SPECIAL LIMITED OFFER OF THE BROOKLINE GAS LIGHT COMPANY.

The several thousand new customers this company has gained during the past four months and the remarkable increase in its business the past month shows that the superiority of its service over that of its competitors is clearly established and recognized.

In return for this patronage and to fulfil its promise to give the people of Boston a better gas service, at less cost than they had been getting or could get in any other way, this company now makes an offer which will surely benefit both producer and consumer.

The high price at which gas was sold in Boston before the present competition began prevented its use for almost all purposes except illumination; yet the high state of perfection to which gas apparatus has been brought indicates that gas will soon be generally used for heating and cooking, because in using gas for these purposes there is no delay, no uncertainty, no kindling wood, no heavy lifting, no coal, no dirt, no waste, no ashes and no labor; but that there is more certainty, comfort and cleanliness and great economy in labor, time, money and food cooked.

Having established one-dollar gas in Boston, the Brookline Gas Light Company now seeks to increase its business by making the following offer. It will at its own expense furnish a service pipe, meter, and a new double oven, two-hole, first-class No. 32 Perfect Gas Range, and the labor of connecting the same, to every gas consumer upon premises upon the line of its gas mains in that part of its district covered by its contract with the city of Boston, namely, Wards 11, 16, 17, 18, 19, 20, 21 and 22, who applies on the enclosed card on or before June 23, 1894, it being understood that all of said fixtures shall be the property of the Brookline Gas Light Company, but that when the consumer has exclusively used the gas of said company in said premises for one year, or paid said company twenty-five dollars for gas used on said premises for illuminating and heating purposes, said range shall become and be the property of the consumer without any additional payment.

The time in which this offer can be accepted is limited because this company is not in the gas stove business, and can only avail itself of a limited contract made with the manufacturers upon orders received on or before June 23, 1894.

The regular price of these ranges is \$17, and the cost of connecting varies from \$3 to \$5, all of which under this offer, is borne by the company.

These ranges are of handsome appearance, of the best make, of the latest improved 1894 pattern, with pilot light, simmering burner, oven door kickers, and large ovens and roaster, and gives entire satisfaction, as is shown by the number of thousands of them in use throughout the country.

As the number of those who will accept this offer is sure to be large, and as some days will be required to supply them, the applications will be numbered, and supplied in the order in which they are received by the company.

BROOKLINE GAS LIGHT COMPANY,

by ROBERT AMORY,

*President.*

NO. 1 BEACON ST., BOSTON, June 19, 1894.

This same offer is hereby made to all our present consumers.

## APPENDIX C.

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### SPECIAL REPORT UPON ELECTRIC METERS.

COMMONWEALTH OF MASSACHUSETTS.

IN BOARD OF GAS AND ELECTRIC LIGHT COMMISSIONERS,  
BOSTON, May 29, 1896.

*To the Honorable Senate and House of Representatives.*

Chapter 97 of the Resolves of 1894 is as follows:—

*Resolved*, That the Board of Gas and Electric Light Commissioners be requested to investigate the workings of the meters now in use by the various electric light companies, and report their findings to the next General Court.

In reply we have the honor to submit the following:—

The Board has entertained some doubt as to the method which the Legislature intended it to pursue under this inquiry. We have no facilities for the careful testing of meters in actual use, and the expense of examining any considerable number through the employment of a competent expert would be too great to be covered by any available appropriation. It would seem, moreover, that the purpose of the resolve might be fully met by a careful inquiry into the principles involved in their construction and operation, and the presentation of such facts and suggestions as such inquiry may reveal.

The use of meters in the sale of electric current for light has increased rapidly since 1890, apparently due to an increasing confidence on the part of both customers and companies in the greater fairness of this method as compared with contract rates, which must be dependent upon the character of the installation and the number of lamps in it, rather than upon the lamps in use or the actual service rendered.

The returns show in round numbers 14,500 meters in use in 1894, and the increase since 1891 has been fully 125 per cent. In all electric meters the attempt is made to determine the amount

of electricity used by the consumer by observing the chemical or mechanical effects produced by the current while passing through it according to well-known and unvarying laws. Meters in this State are thus divided readily into two classes, the chemical and mechanical.

The chemical meter was the earliest in use, and is now almost exclusively employed upon the Edison system of distribution, for which it was originally designed. It is perhaps the simplest of all

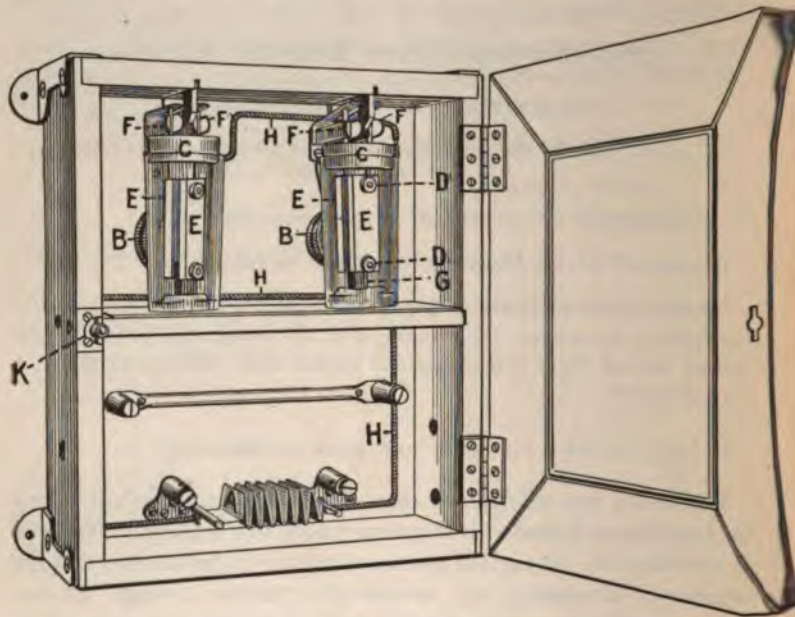


FIG. 1.

A. German silver band.  
B, B. Spools, shown in part.  
C, C. Bottles.  
F, F, F, F. Clips.  
E, E, E, E. Zinc plates.

G. Rubber distance piece.  
D, D, D, D. Rubber bolt heads.  
H, H, H. Wires leading through bottles.  
K. Key for sealing.

in its construction. In the upper or lower part of a shallow box of well-seasoned hard wood, specially treated to expel air, prevent warping and maintain a high insulation, are one or two flat bands of German silver wire, soldered at each end into a clasp communicating directly with the binding posts to which the line conductors are attached. Each box contains, according to the size and character of the meter, two or "four" bottles or plain glass jars with stoppers of cork. Each bottle is supplied with two plates of commercially pure zinc, covered with amalgam and separated by pieces of hard rubber, to which the plates are fastened with rubber

bolts, the bottom piece serving as a step and support. Terminals of fine copper rod from each plate extend upward through the stopper to such length that they may be firmly grasped by copper clips, which are fastened to the back portion of the meter box.

When the meter is in use the zinc plates are immersed in a solution of sulphate of zinc of a definite density.

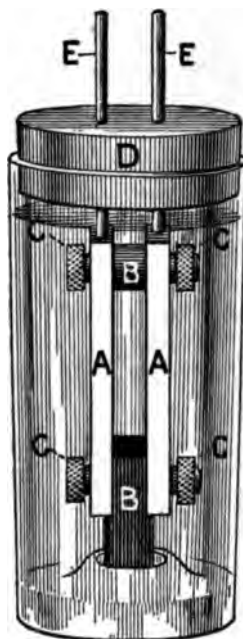


FIG. 2.

- A, A. Zinc plates.
- B. Rubber distance piece.
- C, C. Rubber bolt heads.
- D. Cork stopper.
- E, E. Copper terminals.

From these clips a line of fine insulated copper wire, mostly coiled upon a wooden spool, leads to either end of the German silver band, and, with the zinc plates and solution, constitutes a circuit of high resistance. The size of the German silver band and the zinc plates and the amount of fine wire upon the wooden spool vary with the size or capacity of the meter, the last-named variation being effected by either changing the number of spools or the quantity per spool. All other parts are the same for all meters, as is also the density of the solution. The preceding illustrations of a meter of this class will aid to an understanding of the description given. Figure 1 is an interior view of this meter, and

Figure 2, upon a larger scale, shows the arrangement of the bottle and its contents.

These meters are designed for use upon either two-wire or three-wire circuits, but only for continuous currents.

The essential measuring device in this class of meters consists of the zinc plates in the solution of zinc sulphate. It is evident that only a small portion of the current is actually passed through the measuring device, owing to its high resistance, the greater portion by far passing through the flat wire bands to the consumer's lamps. It is clear, however, that, if the main circuit and bottle circuits be so constructed that the entire current will always divide between them, in precisely the same percentage, the current passing through the main circuit to the lamps will sustain a constant ratio to that passing through the zinc plates, and one can easily be found when the other is known. This relation between the two parts of the circuit is effected by making the resistance in one part an exact multiple of that in the others, since, with other conditions unchanged, by a fundamental law the current always varies inversely as the resistance. The reason for the combination of the spool of fine wire in circuit with the zinc plates and solution is to preserve constant the resistance of the circuit in changing temperature from whatever cause. The passage of the electric current tends to raise the temperature of a conductor; this would decrease the resistance of the solution and would increase that of the wire, and the proper combination, which makes the two changes exactly compensatory, it will be readily seen, will maintain the combined circuit without change.

The principle upon which the meter works is that the current which passes through the zinc sulphate solution will there transfer, by well-understood electrolytic action, from one plate to the other a quantity of metal exactly proportionate to the current, that is, the same amount for every ampere hour. It is found that under the conditions existing in the meter one ampere hour of current passing between the plates will remove from one and deposit on the other 1,224 milligrammes of zinc, and at the same ratio for different quantities and periods.

This class of meters contains no device for the automatic registration of the amount of energy or current consumed. It can only be ascertained by careful manipulation and computation at the office of the company. Before these zinc plates are placed in the meter they are carefully weighed and their weight recorded, to the thousandth part of a gramme. At the end of a given period, in usual practice not more than one month, the bottles containing the plates are removed from the meter, in exchange for others con-



taining clean plates, and returned to the station. The plates are there removed from the bottles, separated, and again carefully weighed. The difference in the weight of the same plates before

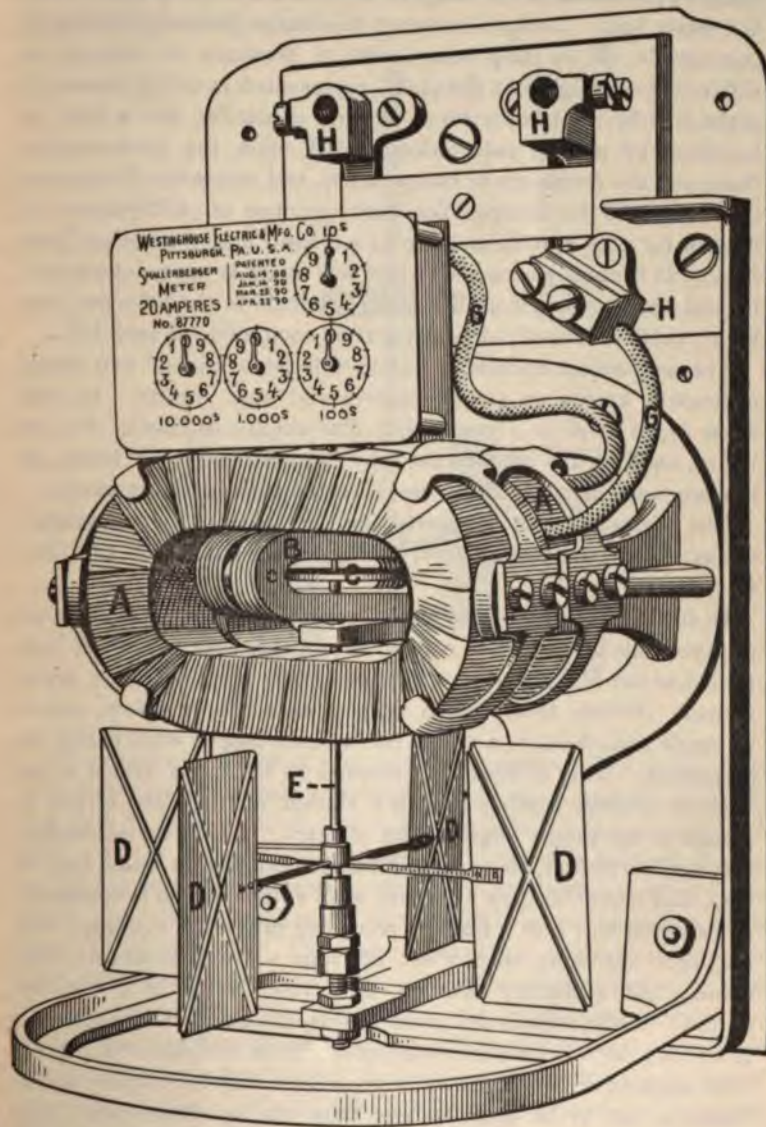


FIG. 3.

A, A. Primary coils.  
 B. Secondary.  
 C. Iron ring.  
 D, D, D, D. Aluminum.

E. Spindle.  
 G, G. Wires to primary.  
 H, H, H. Binding posts.



and after using shows the amount of zinc transferred from one plate to the other, and thereby the amount of current is computed. The plates, after being thoroughly cleaned, polished and amalgamated with mercury, are ready to be replaced at the proper time in the meter box. Companies using this meter generally reckon the consumer's bill in lamp hours, and to ascertain its amount the difference in weights of the plate, represented in milligrammes, is multiplied by what is known as the bill constant; this is first determined by careful calculation, based upon the electro-motive force and the resistance of lamps in use, and represents the amount that ought to be charged for each gramme or milligramme of deposit for each particular lamp at a certain stated price per lamp hour. It is readily seen that when this figure is once determined, it need not be changed until a change is made in the price per lamp hour; that is, it need not be separately computed for each bill.

The mechanical meters in use in this State are of two types, commonly known as ampere meters and watt meters. In both these types there is a registering dial similar to that of the gas meter, showing the amount used by the customer. Of these, the ampere meter is adapted for use only upon alternating currents.

The construction of this meter and the principles upon which it works may be understood from the following description and illustrations:—

In the central part of the meter, supported by a metallic frame, are two coils of insulated copper wire, with their terminals connected to the binding posts which secure the wires from the transformer. Within these, which may be called the primary, and at an angle with them, is a closed coil of bare copper wire, called the secondary. This is securely fastened to the meter frame at the back by a screw passing through a slotted arm, so that it can be placed at the proper angle to the primary. Inside the secondary coil is a horizontal, thin, metallic disc, carrying an outer ring of iron, and mounted upon a vertical steel spindle which is connected at its upper end with a train of recording gears and equipped near its lower extremity with a set of four aluminum vanes. This spindle has a slightly rounded base which rests in a jewelled socket. These meters are made in several sizes, having capacities from five to two hundred amperes. They are adapted for use upon circuits of fifty volts or more, except the five-ampere meter, which is not to be used on less than one hundred volts. The meters of different capacities are alike in size and general appearance. The size of the wire, however, in the primary increases, and the number of turns of the same decreases with the increase in the meter capacity, and there is also a variation in the gearing

and dials. The iron ring within the secondary coil also varies in thickness according to the number of alternations in the circuit upon which the meter is to be used. Figure 3 shows this meter with the cover removed, Figure 4 the spindle and attachments and Figure 5 the secondary coil.

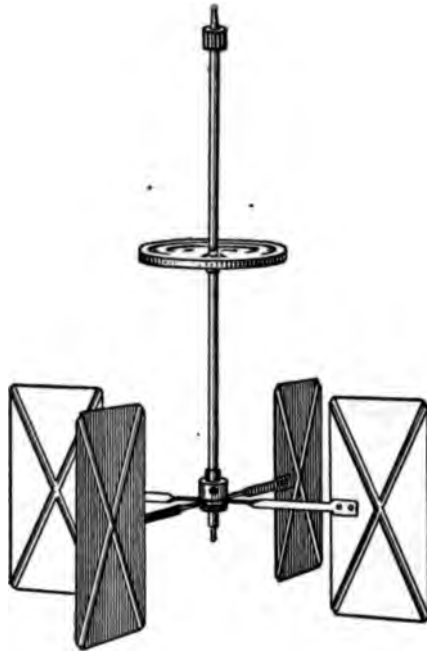


FIG. 4.

This meter is essentially an induction meter. The entire current to be measured passes through the primary, and an alternating field of force is developed in the direction of the axis of that coil. At the same time an alternating current is induced in the secondary, and this induced current develops another field of force in the direction of the axis of the second coil, and therefore at an angle to the primary. These two alternating fields of force combine to produce a resultant field; but as the alternations of the two are not coincident in time, that is to say, as one lags behind the other, the direction of the maximum effect of the resultant field is constantly shifting or moving in a circle, producing what is termed a revolving field. Within this field, and controlled by it, is the disc and iron ring. It is apparent that the speed of the disc and spindle will depend upon the strength of the torque produced by this field, and this in turn is found to vary with the number of turns in, and the number of amperes flowing through, the primary

coils. It will thus be seen that the same quantity of current flowing through the primary of a large meter will give with the fewer turns less torque and a lower speed to the spindle, and therefore the registering gears must be adapted to that speed, and vary in meters of different capacities.

It has been found as a fact that for the same alternations the torque exerted is approximately proportional to the square of the current. In order that the velocity of the spindle shall vary as the

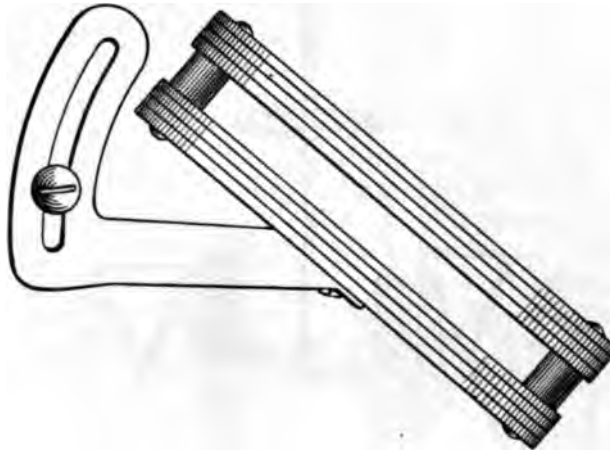


FIG. 5.

current, the insertion of a resistance bearing the same relation to the speed as the torque to the current is necessary. This is the object of the vanes upon the shaft, whose motion is against the resistance of the air. As this varies in almost exactly the same ratio, the disc may be said to revolve as nearly as possible proportional with the strength of the current.

The dials are constructed to read in ampere hours, and since in alternating fifty-volt circuits one lamp takes approximately one ampere and on one-hundred-volt circuits one-half ampere, the reading in amperes may assist the consumer in some measure to judge of the correctness of his meter.

The other type of mechanical meter in use in this State is known as a watt meter. That is, it is designed to show not only the current used in amperes, but the entire energy consumed in watts; that is, in the product of the volts multiplied by the amperes.

These meters are designed for use upon either alternating or continuous currents, and for any voltage. The following description and illustrations exhibit its construction and method of opera-

tion. Figure 6 shows this meter with the outer cover removed. Figure 7 shows the armature complete.

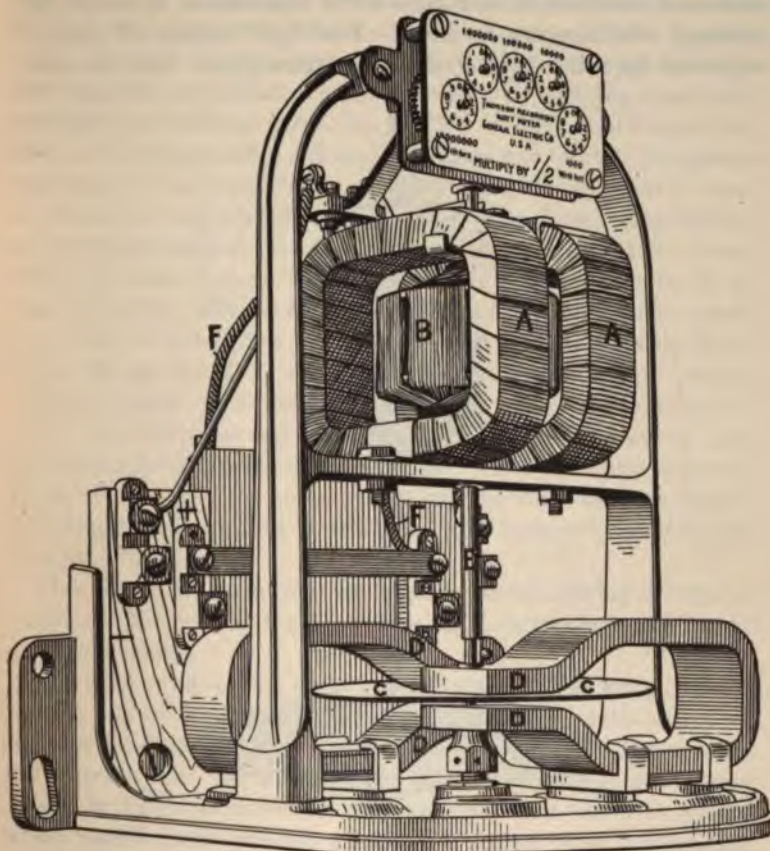


FIG. 6.

- |                    |  |
|--------------------|--|
| A, A. Field coils. | D, D. Retarding magnets.                   |
| B. Armature coils. | E. Spindle.                                |
| C, C. Copper disc. | F, F. Wires leading through armature coil. |

Attached to the upper half of the meter frame are two vertical coils of insulated copper wire, with their terminals extending to the binding posts, which receive the wires carrying the current. In the centre of the meter and extending its full height is a vertical steel shaft or spindle, resting upon a jewelled bearing, which is in turn supported on a spring. Attached to this spindle and near its base is a horizontal disc of commercially pure copper, about five inches in diameter. Near the top of the spindle and revolving in the clear of the coils is a hollow frame of polygon

outline, wound with a set of coils of insulated fine wire, and forming a sort of hollow armature. Above this armature, upon the shaft and insulated from it, is a silver commutator to which the armature windings are attached. Two light springs of copper, supported from the back of the meter frame, bear upon the com-



FIG. 7.

mutator and constitute the brushes. Long single lines of insulated fine wire connect these brushes, one with the positive the other with the negative side of the circuit which passes through the meter. One of these wires is wound many times around a card of indurated fibre or upon wooden spools, and placed in a frame at the back of the meter; the other forms a coil of many turns within one of the main coils. The horizontal copper disc is placed between the poles of permanent steel magnets, two or three in number, according to the size of the meter. Motion is communicated to the registering gear by an endless screw at the upper end of the spindle.

The regular sizes of these meters are for fifty, one hundred, two hundred or five hundred volts. The two-wire meters are made



for fifty, one hundred and five hundred volt currents, and in several sizes, with varying capacities as high as twelve hundred amperes and as low as a full load of ten, five and three amperes respectively. The three-wire meters are for currents of two hundred volts, and vary in capacity from seven and one-half to one hundred and fifty amperes. The size of the wire and the number of windings in the large coils, the number of coils, the length and size of the wire on the armature, the strength of the permanent magnets and the registering gear vary with the variations in sizes of the meters and according to the work to be done. The makers of this meter believe that the best results are attained by a relatively low rate of speed in the spindle and its attachments, in no case exceeding fifty revolutions per minute. This makes necessary such a construction of many of the larger sizes that the dials, which are governed by the armature revolutions, register only a definite fraction of the entire energy used. The multiplier necessary to determine the full amount is called the meter constant, and is always marked upon the dial plate. In the smallest sizes the speed necessary in the armature makes the dials register double the energy used, and the constant in these meters is therefore the fraction one-half.

This meter is essentially an electric motor, driving a register which counts its revolutions, and having its speed retarded by permanent magnets.

The field coils in this meter are one side of the circuit; that is to say, one of the wires from the transformer or dynamo passes through the field coils, and the other side of the line passes through the meter by the bar at the back without rendering any service except to afford a convenient attachment for the fine wire circuit which passes from one side of the line to the other through the armature. Excepting the very small part of the current passing through this wire, the entire current to be measured passes through the field coils, and with a constant voltage, the strength of the field affecting the armature, as in the meter described above, will depend upon the ampere turns in these coils. The amount of retardation of the copper disc is directly dependent upon the speed; that is, it increases regularly as the speed increases. The result is that the speed of the meter shaft increases or decreases in strict proportion to the load throughout the range of the meter, except possibly with the smallest loads.

From a study of the construction and operation of these meters it is apparent that what may be called the electrical portions may be prepared and combined with the highest degree of accuracy and will continue to possess this indefinitely. All these parts are

submitted to electrical measurements with standard instruments of great accuracy before being placed in combination, and the same combination of electrical forces or currents must always produce the same electrical results. To attain an equal degree of accuracy under all conditions in the mechanical or moving parts, if not impossible, is at least of far greater difficulty.

Inertia and friction must operate in some degree to retard and modify the electrical effects upon the moving parts, but no recording device has yet been found practicable which did not involve a mechanical train. By reduction in the weight of the moving parts, by excellence in the finish of all bearings and the adoption of special machinery for their manufacture, it is only fair to say that these inaccuracies in a new meter have been reduced to a minimum, so that their influence will be felt only in the lightest loads.

All meters of this type are tested at the factory by comparison with standard instruments, and when sent out are believed to possess a high degree of accuracy. A certificate of such inspection accompanies each meter.

The chemical meter, having no mechanical parts, may be said to be entirely free from these defects, but it has no device whatever for recording its action.

It has been suggested that some method should be devised by which these meters may be subjected to State supervision and inspection.

The types now in use are so constructed as to make this exceedingly difficult, if not impossible. Such a plan, to be of value, presupposes that a meter, when tested and found correct, shall be so sealed that no subsequent disturbance or rearrangement of the parts upon which its accuracy depends can be effected without detection. The meters described are but poorly adapted for this.

Meters are enclosed in metallic covers or cases, and a method has been devised for sealing these after installation sufficiently to prevent tampering with them by the consumer while in use.

In the watt meter this case must be removed in order to connect the wires to the binding posts of the meter. When this meter is prepared for shipment the spindle is raised from its lower bearing, and the copper disc is carefully wedged between the poles of the permanent magnets, and, in the larger sizes, the heavy field coils are separated from the other mechanism.

The chemical meter must have its bottles and their contents changed as often as once a month, and, while the liability to error in the manipulation of the plates and the necessary computations may be reduced to a minimum by intelligent handling and carefully

prepared tabulations, it is doubtful if any method of government attestation of them is practicable. It is estimated that about six thousand of the meters in use are chemical meters.

The final adjustment of the ampere meter is made by bringing the secondary coil to the correct angle with the primary. All meters of this type are made and set for a certain number of alternations, and if the local superintendent needs to use them on currents of different alternations, the relative positions of these two coils must be changed.

The covers enclosing the mechanical meters are neither air nor dust tight, and, as foreign substances gather upon the bearings, the tendency is to retard the meter, especially upon light loads. Although such errors are against the company and in favor of the consumer, yet this difficulty and the manipulation above described, which seems especially necessary in practical use, go far to defeat the purposes of any testing and sealing. It would doubtless prove advantageous to both customers and companies if some practical system of State supervision of these meters could be devised, similar to that now applied to gas meters; but official endorsement of any plan of governmental inspection and certification may well be deferred until one may be devised which shall give greater assurance of practical advantage to consumers than any which now seems possible.

Respectfully submitted,

FORREST E. BARKER,  
MORRIS SCHAFF,  
CHAS. H. GIFFORD,

*Board of Gas and Electric Light Commissioners.*



## APPENDIX D.

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### NEW LEGISLATION.

#### Acts of 1895.

[CHAP. 154.]

**An Act to authorize the Springfield Gas Light Company to hold Real Estate and to lay Pipes and furnish Gas in the Town of West Springfield.**

*Be it enacted, etc., as follows:*

SECTION 1. The Springfield Gas Light Company is hereby authorized to hold real estate, to extend its mains and lay pipes, in the town of West Springfield, and to furnish or to manufacture and to sell gas in said town for lighting, heating, cooking, power and other uses for which such gas is manufactured, subject to all the restrictions, limitations and provisions of the general laws controlling gas companies.

SECTION 2. This act shall take effect upon its passage. [Approved March 22, 1895.]

---

[CHAP. 157]

**An Act relative to the Liabilities of Officers and Stockholders of Foreign Corporations doing Business in this Commonwealth.**

*Be it enacted, etc., as follows:*

Section three of chapter three hundred and thirty of the acts of the year eighteen hundred and eighty-four is hereby amended by adding at the end thereof the following words: — The provisions of the Public Statutes in so far as they impose penalties and liabilities, and the enforcement of the same, upon officers and stockholders of domestic corporations for false and fraudulent statements and returns, shall apply to the officers and stockholders of foreign corporations doing business in this Commonwealth and subject to the provisions of this act, — so as to read as follows: — *Section 3.* Every such company before transacting business in this Commonwealth shall file with said commissioner a copy of its charter or certificate of incorporation, and a statement of the amount of its capital stock, and the amount paid in thereon to its treasurer, and if any part of such payment has been made otherwise than in money the statement shall set forth the particu-

lars thereof, and said statement shall be subscribed and sworn to by its president, treasurer and by a majority of its directors or officers having the powers usually exercised by directors. All such companies now doing business in this Commonwealth shall file such copy and such statement on or before the first day of October next, provided such business is thereafter continued. Every officer of a corporation which fails to comply with the requirements of this act, and every agent of such corporation who transacts business as such in this Commonwealth shall for such failure be liable to a fine not exceeding five hundred dollars; but such failure shall not affect the validity of any contract by or with such corporation. Every such company shall pay into the treasury ten dollars for filing the copy of its charter, and five dollars for filing the statement required by this section. The provisions of the Public Statutes in so far as they impose penalties and liabilities, and the enforcement of the same, upon officers and stockholders of domestic corporations for false and fraudulent statements and returns, shall apply to the officers and stockholders of foreign corporations doing business in this Commonwealth and subject to the provisions of this act. [*Approved March 22, 1895.*]

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[CHAP. 166.]

**An Act relative to the Regulation and Supervision of Wires over Streets or Buildings in the Town of Brookline.**

*Be it enacted, etc., as follows:*

SECTION 1. Every person or corporation, private or municipal, owning or operating a line of wires over streets or buildings in the town of Brookline shall use only wires that are suitable and strong; shall suitably and safely attach them to strong and sufficient supports and insulate them at all points of attachment; shall remove all wires abandoned for use; shall suitably insulate every wire where it enters a building, and if such wire is other than a wire designed to carry an electric light or power current, shall attach to it at suitable and convenient points in the circuit, calculating to prevent danger from fire, and near the place of entering the building, an appliance calculated to prevent at all times a current of electricity of such intensity or volume as to be capable of injuring electrical instruments or causing fire from entering the building by means of such wire, beyond the point at which such appliance is attached, and shall suitably insulate every wire within a building when such wire is designed to carry an electric light current.

SECTION 2. Every such person and corporation shall in said town, within six months after the appointment of the officer here-

inafter provided for, affix at the points of support at which any such wire or cable containing wires is attached a tag or mark distinctly designating the owner or user of such wire or cable. No such tag or mark shall be required for the wires of a street railway company used for the transmission of its motive power, nor for the protection or support of such wires.

SECTION 3. Said town shall, by by-law, designate or provide for the appointment of an officer who shall supervise every wire over streets or buildings in said town, and every wire within a building when such wire is designed to carry an electric light or power current; shall notify the person or corporation owning or operating any such wire whenever its attachments, insulation, supports or appliances are unsuitable or unsafe or the tags or marks thereof are insufficient or illegible; and shall, at the expense of said town, remove every wire abandoned for use and every wire which after the six months aforesaid shall be unprovided with a tag or mark as hereinbefore required, such expense to be repaid by the owner of such wire; and shall see that all laws, by-laws and regulations relating to such wires are strictly enforced.

SECTION 4. Said town may recover in an action of contract of the person or corporation owning any such wire as is hereinbefore described any expense which it may have incurred for any removal thereof.

SECTION 5. Any court having equity jurisdiction or any justice thereof, in term time or vacation, may, on a petition of the officer designated or appointed as aforesaid, by any suitable process or decree in equity, enforce the provisions of this act, and may, on such petition, issue an injunction or other suitable process to restrain the use or maintenance or to cause the removal of any wire, post or other support erected, maintained or used in violation of this act.

SECTION 6. This act shall take effect upon its passage. [*Approved March 27, 1895.*]

[CHAP. 169.]

**An Act to establish the Fees to be paid by Corporations for filing and recording Certain Certificates.**

*Be it enacted, etc., as follows :*

SECTION 1. The fee to be paid by corporations for filing and recording the certificates required by sections fifty-one and fifty-two of chapter one hundred and six of the Public Statutes shall be one dollar for each certificate.

SECTION 2. All acts and parts of acts inconsistent herewith are hereby repealed.

SECTION 3. This act shall take effect upon its passage. [*Approved March 27, 1895.*]

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[CHAP. 228.]

**An Act to provide Greater Security against Accidents from Electric Wires.**

*Be it enacted, etc., as follows :*

SECTION 1. All poles and posts used for the transmission of electricity shall be insulated in such manner as to protect employees and other persons from accidents.

SECTION 2. It shall be the duty of the inspector of wires appointed, or who may be appointed, under the authority of chapter four hundred and four of the acts of the year eighteen hundred and ninety and acts amendatory thereof, or the commissioner of wires of the city of Boston, to enforce the provisions of this act, and said inspector or commissioner shall be deemed the sole judge of what constitutes a proper insulation.

SECTION 3. Any person or corporation owning poles or posts used for the transmission of electricity, who fails to comply with the provisions of section one of this act, shall be punished by fine of not less than ten dollars nor more than one hundred dollars for every pole left uninsulated within a reasonable time after the request of the inspector or commissioner acting under section two of this act. [*Approved April 4, 1895.*]

---

[CHAP. 309.]

**An Act to incorporate the Hoosac Electric Power Company.**

*Be it enacted, etc., as follows :*

SECTION 1. Walter S. Kelley, Alfred DeSeve, Clinton Q. Richmond, John D. Miller, Mark W. Pray, S. Proctor Thayer, Elmer J. Bullock and their associates, may associate themselves and organize a corporation, under the provisions of chapter one hundred and six of the Public Statutes and acts in amendment thereof or in addition thereto, for the purpose of owning, generating, storing, transmitting and selling electricity for power for manufacturing and railway purposes, and for heating, and for the erection and maintenance of lines and other appliances for the transmission of electricity for the purposes aforesaid, with a capital stock not exceeding one hundred thousand dollars.

SECTION 2. Said corporation may, subject to all general laws referred to in section four of this act, construct and operate lines for the transmission of heat and power upon and along the highways and public roads of the towns of Monroe, Florida, North

Adams, Adams, Clarksburg and Williamstown, and may erect and maintain upon said highways and public roads, such posts and other fixtures as may be necessary to sustain the wires and other fixtures of its lines.

SECTION 3. Said corporation may engage in the electric lighting business outside the limits of the Commonwealth, but nothing herein contained shall be construed to authorize said company to engage directly or indirectly in the electric lighting business within the limits of the Commonwealth, but said company may furnish electricity to existing companies engaged in the business of electric lighting for the purposes of their business.

SECTION 4. Said corporation shall be subject to all general laws relating to the erection, maintenance and operation of lines for the transmission of electric light, heat or power, so far as the same are applicable to said corporation.

SECTION 5. This act shall take effect upon its passage. [*Approved April 25, 1895.*]

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[CHAP. 330.]

**An Act relative to Injuries to the Property of Electric Light Companies and the Unlawful Diversion and Use of Electricity.**

*Be it enacted, etc., as follows:*

Whoever unlawfully and intentionally injures or destroys, or suffers to be injured or destroyed, any meter, pipe, conduit, wire, line, post, lamp or other apparatus belonging to a company engaged in the manufacture or sale of electricity for lighting purposes, or unlawfully and intentionally prevents an electric meter from duly registering the quantity of electricity supplied, or in any way interferes with its proper action or just registration, or, without the consent of such company, unlawfully and intentionally diverts any electric current from any wire of such company, or otherwise unlawfully and intentionally uses or causes to be used, without the consent of such company, any electricity manufactured or distributed by such company, shall for every such offence be punished by fine not exceeding one hundred dollars or imprisonment not exceeding one year, or by both such fine and imprisonment. [*Approved April 30, 1895.*]

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[CHAP. 336.]

**An Act to authorize the Edison Electric Illuminating Company of Brockton to extend its Pipes, Mains, Conduits or Wires into Certain Towns.**

*Be it enacted, etc., as follows:*

SECTION 1. The Edison Electric Illuminating Company of Brockton is hereby authorized to extend its pipes, mains, con-

duits or wires, subject to the provisions of section three of chapter one hundred and nine of the Public Statutes, into the towns of Holbrook, Randolph, Easton, Avon, East Bridgewater and West Bridgewater, and to furnish the inhabitants of said towns with electricity for light and power.

SECTION 2. This act shall take effect upon its passage. [*Approved April 30, 1895.*]

---

[CHAP. 350.]

**An Act relative to the Transmission of Electricity for the Purposes of Heating and Power.**

*Be it enacted, etc., as follows :*

SECTION 1. All provisions of law granting to persons and corporations authority to erect, lay and maintain, and to cities and towns authority to regulate telegraph, telephone and electric light lines shall, so far as applicable, apply to lines for the transmission of electricity for the purposes of heating or power, except lines for heat or power used by street railway companies. And the provisions of chapter three hundred and eighty-two of the acts of the year eighteen hundred and eighty-seven and of acts in amendment thereof and in addition thereto are hereby extended to such lines for heating and power, except lines for heat or power used by street railway companies.

SECTION 2. This act shall take effect upon its passage. [*Approved May 2, 1895.*]

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[CHAP. 405.]

**An Act to authorize the Brookline Gas Light Company to lay its Pipes to and across Fort Point Channel.**

*Be it enacted, etc., as follows :*

SECTION 1. The Brookline Gas Light Company is hereby authorized to lay and maintain its gas pipes and such siphons and other structures as are necessary to cover or carry the same to and across Fort Point channel under or by the side of Dover street bridge in the city of Boston, subject to the provisions of chapter nineteen of the Public Statutes and acts in amendment thereof and in addition thereto.

SECTION 2. This act shall take effect upon its passage. [*Approved May 22, 1895.*]

## [CHAP. 418.]

## An Act relative to the Inspection of Steam Boilers.

*Be it enacted, etc., as follows :*

SECTION 1. It shall be the duty of every corporation, firm or individual, owning or using, or causing to be used, within this Commonwealth, a steam boiler or boilers (excepting boilers upon locomotives, boilers in private residences, boilers under the jurisdiction of the United States, boilers that are under the periodically guaranteed inspection of companies that have complied with all the laws of this Commonwealth, boilers used exclusively for agricultural, horticultural and creamery purposes, or boilers of less than three horse power), within sixty days after the passage of this act, and annually thereafter, to report to the chief of the district police the location of such steam boiler or boilers.

SECTION 2. Each of the boilers designated in section one shall be inspected by the inspector of boilers for the district in which said boiler or boilers is located, as thoroughly as in the judgment of the inspector is necessary, and if the inspector so directs, it shall be the duty of the owner or user to have the boiler or boilers blown off dry, and the man-hole and the hand-hole covers thereon removed, ready for inspection upon the day designated by the inspector, the inspector giving the owner or user of said boiler or boilers fourteen days notice in writing of the day upon which he will make such internal inspection, provided that such inspection shall not be required oftener than twice a year.

SECTION 3. If upon examination said inspector shall find the boiler inspected to be worthy and in safe working order, with the fittings necessary to safety, and properly set up, he shall grant to the owner or user of such boiler or boilers a certificate of inspection, and upon receipt of such certificate said owner or user shall be permitted to use the boiler or boilers mentioned in the certificate. And if in said inspection the inspector shall find that the boiler is not in safe condition, or not provided with fittings necessary to safety, or with fittings not properly arranged, he shall withhold his certificate until the boiler and fittings are put in condition satisfactory to him ; and it shall be unlawful for any owner or user to then operate or cause to be operated such steam boiler until the inspector has granted his certificate, and the owner or user operating such boiler without said certificate may be enjoined from such use, in a proceeding to be had before the superior court or the supreme judicial court, at the instance of the inspector, with the approval of the chief of the district police ; and upon the

filing of a petition therefor any judge or justice of the court in which said proceeding is pending may issue a temporary injunction or restraining order, as provided in proceedings in equity.

SECTION 4. If upon such inspection the inspector finds that the owner or user of any steam boiler is putting too much pressure upon the same the inspector shall have the power to fix the maximum pressure to be allowed to be carried by said boiler, and shall adopt, and the owner or user shall place or cause to be placed upon said boiler, such device as the inspector shall deem expedient to prevent the boiler from carrying any greater than the maximum pressure designated, said device to be approved by the chief of the district police; and no person shall in any manner tamper with such device, or load the safety valve with a greater pressure than that allowed by the inspector, as hereinbefore provided.

SECTION 5. The owner or user of a boiler or boilers coming under the provisions of this act shall pay to the inspector at each inspection the sum of two dollars for each boiler inspected. All sums paid as aforesaid shall be paid over by him monthly to the treasurer of the Commonwealth.

SECTION 6. The chief of the district police is hereby authorized to adopt such rules and regulations, to be approved by the governor, as may be necessary to properly enforce this act.

SECTION 7. All persons violating any of the provisions of this act shall upon conviction be punished by a fine not exceeding five hundred dollars or by imprisonment not exceeding six months, or both, at the discretion of the court.

SECTION 8. The governor is hereby authorized to appoint three additional members to the inspection department of the district police qualified to perform the duties required by this act, who shall each receive an annual salary of fifteen hundred dollars and their actual travelling and necessary expenses.

SECTION 9. This act shall take effect upon its passage. [*Approved May 29, 1895.*]

[CHAP. 420.]

**An Act relative to the Sale of Electricity for Heating and Cooking.**

*Be it enacted, etc., as follows:*

SECTION 1. In any city or town where a person or corporation, not a railway company, is lawfully engaged in the business of transmitting electricity for lighting or power, through wires legally located on poles over, or in conduits under, the streets and highways of this Commonwealth, said person or corporation may sell such electricity for operating heating, cooking and kindred apparatus, and motors, upon such terms as may be agreed upon. But



this act shall not be construed as conferring upon any person or corporation the exclusive right to sell or distribute electricity in any city or town for operating heating, cooking and kindred apparatus, or motors.

SECTION 2. This act shall take effect upon its passage. [*Approved May 29, 1895.*]

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[CHAP. 463.]

**An Act relative to the Annual Expenditures and Report of the Board of Gas and Electric Light Commissioners.**

*Be it enacted, etc., as follows :*

SECTION 1. The board of gas and electric light commissioners may expend not exceeding three thousand dollars annually in procuring statistics, books and stationery, and for their necessary incidental expenses. They may also expend not exceeding three thousand dollars annually for clerical assistance: *provided*, that not more than two thousand dollars a year shall be paid to the clerk of said board. The amount expended under this section shall be assessed and collected as now provided by law for the assessment and collection of the other expenses of said board.

SECTION 2. Thirty-five hundred copies of the report of said board shall be printed annually as a public document, and shall be ready for distribution on the first Wednesday of January or as soon thereafter as may be.

SECTION 3. Chapter three hundred and fifty-one of the acts of the year eighteen hundred and ninety-one, and so much of chapter three hundred and ninety-three of the acts of the year eighteen hundred and ninety-four as is inconsistent herewith, are hereby repealed.

SECTION 4. This act shall take effect upon its passage. [*Approved June 4, 1895.*]

---

[CHAP. 471.]

**An Act to regulate Steam Engineering.**

*Be it enacted, etc., as follows :*

SECTION 1. It shall be unlawful for any person to have charge of or to operate a steam boiler or engine in this Commonwealth, except locomotive boilers and engines, boilers in private residences, boilers under the jurisdiction of the United States, and boilers used for agricultural purposes exclusively or of less than eight horse power, unless he holds a license as hereinafter provided; and it shall be unlawful for any owner or user of any steam boiler or engine, other than those above excepted, to operate

or cause to be operated a steam boiler or engine for a period of more than one week without a duly licensed engineer or fireman in charge.

SECTION 2. Any person desiring to act as an engineer or fireman shall make application to so act to an examiner of engineers, upon blanks furnished by the examiner, and if upon examination the applicant is found trustworthy and competent a license shall be granted to said applicant to have charge of or to operate such steam plants as the examiner may find him qualified to have in keeping. Such license shall continue in force for three years unless after proper hearing it is sooner revoked, for intoxication or other sufficient cause, and may be renewed every three years on application to the authority granting the same, or at such time as may be determined by said authority.

SECTION 3. Licenses shall be granted according to the competency of the applicant, and shall be divided into classes as follows: — First Class. Engineers' licenses of this class shall be unlimited as to horse power. Second Class. Engineers' licenses of this class shall be limited to one hundred and fifty horse power. Third Class. Engineers' licenses of this class shall be limited to fifty horse power. A fireman's license shall be issued to any person who, after having passed an examination, as herein provided, shall have been found competent to take charge of or to operate any steam boiler or boilers. Any person desiring to operate any particular steam plant may so state to the examiner, and he shall be examined as to his fitness to operate that particular plant, and if found competent and trustworthy shall be granted a license, termed a special license, for that particular plant, and such license shall be in force for three years.

SECTION 4. The fee for examination for applicants for license shall be one dollar, to be paid at the time of the application for examination, and one dollar for each renewal of license. All sums paid as aforesaid shall be received by the examiner, and shall be paid over by him monthly to the treasurer of the Commonwealth if such examiner is a member of the district police, otherwise to the treasurer of the town or city by which such examiner is employed.

SECTION 5. The members of the boiler inspection department of the district police shall act as examiners and enforce the provisions of this act.

SECTION 6. It shall be the duty of the examiners to notify every person operating a boiler or engine mentioned in section one and not included among the exceptions therein specified, to apply for a license under this act and to give such person a reasonable

opportunity to take an examination therefor within the town or city in which he is engaged in operating such boiler or engine. The examiner shall issue a license or shall notify the applicant of his rejection within forty-eight hours after his examination.

SECTION 7. Any person dissatisfied with the action of an examiner in refusing or in revoking a license may appeal to the chief of the district police, whose decision shall be final.

SECTION 8. Whoever, after being notified as provided in section six, intentionally violates the provisions of section one of this act shall be punished by fine not exceeding three hundred dollars or by imprisonment not exceeding three months.

SECTION 9. This act shall take effect on the first day of August in the year eighteen hundred and ninety-five, and any person applying for a license as engineer or fireman on or before that date shall be deemed to have complied with the provisions of this act until his application is passed upon or rejected by the proper authorities.  
[Approved June 5, 1895.]

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PUBLIC DOCUMENT . . . .

. . . . No. 35.

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TWELFTH ANNUAL REPORT

OF

THE BOARD

OF

GAS AND ELECTRIC LIGHT  
COMMISSIONERS

OF THE

Commonwealth of *Massachusetts*.

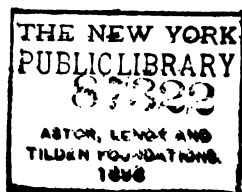
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JANUARY, 1897.

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BOSTON:  
WRIGHT & POTTER PRINTING CO., STATE PRINTERS  
18 POST OFFICE SQUARE.  
1897.





## Commonwealth of Massachusetts.

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The Board of Gas and Electric Light Commissioners respectfully submits its twelfth annual report.

There are now under the supervision of the Board 133 companies, 12 towns and 1 city. Of the former, 47 are engaged in the supply of gas only, 24 in the supply of both gas and electric light, and 62 supply only electric light. Of the towns, 2 have plants for the supply of gas and electric light; the others supply only electric light.

The following list gives the corporate names of the companies chartered during the year 1896 with gas or electric lighting powers, with the amount of capital and the locations stated in the several charters:—

The Blackstone Electric Light Company, . . .	\$10,000	Blackstone.
Weston Electric Light Company, . . . . .	7,000	Weston.
Whitman Light and Power Company, . . . . .	25,000	Whitman.
People's Gas and Electric Company of Stoneham, . . . . .	45,000	Stoneham.
Chicopee Gas Light Company, . . . . .	100,000	Chicopee.

The amount of stock approved by the Board to be actually issued in the cases of the first three named may be found by reference to the later pages of the report, under the title of "Approval of stock and bonds." The applications of the last two for leave to issue stock were not filed until very near the close of the year, and have not yet been decided.

The plant of the Blackstone Electric Light Company, which was started by the contractors in December, 1895, was delivered to the company on Jan. 1, 1896, by whom it has since been operated.

The Chicopee Manufacturing Company began to distribute and sell water gas in Chicopee Falls in January, the Malden

and Melrose Gas Light Company throughout the territory which it supplies in October, and the Holyoke Water Power Company in Holyoke in July. This gas, either alone or in combination with coal gas, is now distributed by companies in Adams, Amesbury, Athol, Boston (city proper, Brighton, Charlestown, Dorchester, Roxbury and South Boston districts), Brookline, Chicopee Centre, Chicopee Falls, Cottage City, Fall River, Framingham, Haverhill, Holyoke, Lawrence, Lowell, Lynn, New Bedford, Pittsfield, Spencer, Springfield, Stoneham, Waltham and Worcester, and by the Malden and Melrose Gas Light Company throughout its territory in Malden, Melrose, Medford and Everett.

The Weston Electric Light Company of Weston commenced business in April.

The Block Plant Electric Light Company began to supply lights in January. The business of this company is confined to the block bounded by Washington, Bromfield, Province and School streets in the city of Boston. It has acquired no rights to lay or maintain wires in, over or under any of the public streets.

An abstract of the manufacturing account in the return of the Church Green Electric Light and Power Company appears in the Appendix of this report for the first time. This "company" is not a corporation, but the name given is that under which Mr. Alonzo W. Perry conducts the electric lighting portion of his business in the city of Boston. The supply of lights was originally confined to his lessees, but has since been extended to other customers within a restricted area.

The property of the Whitman Electric Company was sold under foreclosure of mortgage in May and was purchased in the interest of the bondholders, whose representatives, having organized as the Whitman Light and Power Company, took possession of the property and began to supply light in the name of that corporation in November.

The Chicopee Gas Company took possession of the Chicopee Gas Works in January, and has operated them during the year.

A receiver was appointed for the Citizens' Gas Light Company of Reading, South Reading and Stoneham, who

took possession of the company's plant in October. Late in November the property in the receiver's hands was sold at public auction, subject to all incumbrances, to citizens of Stoneham, who have since operated the plant, although the sale has not yet been confirmed by the court. These purchasers have become incorporated as the People's Gas and Electric Company of Stoneham.

Pursuant to the authority given by chapter 143 of the Acts of 1896, and after the approval by this Board of an issue of new capital stock, the Fall River Electric Light Company purchased all the property, rights, licenses, privileges and franchises of the Edison Electric Illuminating Company of Fall River, and took possession of the same on the first day of July. The Edison Electric Illuminating Company of Fall River was organized in 1883, and since that time has supplied only commercial incandescent lights in the city of Fall River, doing no street lighting and supplying no commercial arc lights.

The Fall River Gas Works Company, acting under the general laws, and after the approval of new capital stock for the purpose, has purchased and taken possession of the plant and property of the Manufacturers' Gas Light Company of Fall River. The Manufacturers' Company was originally organized and incorporated in 1867 as the Manufacturers' Gas Company. The stock at that time was nearly all held by certain mill companies in Fall River, and its chief purpose was to supply these mills and to light the streets in the vicinity of the same. The Fall River Gas Works Company did not then light this district, and was unwilling to extend its mains for the purpose. In 1880, owing to the defalcation of its treasurer, the company was reorganized as the Manufacturers' Gas Light Company. The growth of the city and the increase of the business of the two companies made a small portion of the city common territory for both. No attempt was made to convey the franchises of the Manufacturers' Company, and none was considered necessary, as the Fall River Gas Works Company had already authority to lay mains and supply gas through the entire city, so that no legislation was necessary to effect a consolidation of the com-

panies. The stock of the Manufacturers' Company has been transferred to trustees for the purchaser, whose intention, we are assured, is to dissolve the corporation.

#### NEW LEGISLATION.

In the year 1894 an appeal was made to the Board for a reduction in the price of gas supplied by the Arlington Gas Light Company. Although the company was then and is now charging \$2.50 per thousand, the Board found itself unable to reduce the price, principally because, owing to the large area of the district supplied and its small output, there was no reason to expect that the company could pay a reasonable profit at a lower rate. This is the only company supplying gas in the towns of Winchester, Arlington and Belmont. Adjacent to this territory is on one side that of the Woburn Gas Light Company, which supplies gas at \$1.60, and on the other side the Cambridge Gas Light Company, which supplies gas at \$1.25. The Board, recognizing the advantages which would come to the residents in the territory of the Arlington Company if they could be supplied directly or indirectly by either of the other two concerns, encouraged negotiations between them and the Arlington Company for some arrangement which might prove of advantage to all interested. These negotiations were continued for a considerable time, but no agreement was reached and they have since been abandoned. The Board has no power, under existing laws, to effect such an agreement or to procure any satisfactory change in the present method of supplying the residents of the three towns named. We recommend the passage of some legislation which, through its application to some or all of the companies named, may secure such result.

#### ACCOUNTS.

The special report of this Board to the Senate of 1895, in response to an order of inquiry concerning the accounts of the Brookline Gas Light Company, was given in the Appendix of the eleventh annual report. Later in that year the company requested the Board "to so revise and amend the rules and instructions relating to books and accounts of

gas companies issued in 1886 . . . as to authorize gas companies to charge to the appropriate construction or plant accounts such items of law expenses, interest, insurance, meter sales, advertising, canvassing, etc., as are incident to new construction work, and which can be properly separated from running expenses, until that part of the plant for which such money is expended is put into actual use ; ” and, further, “ to reconsider its findings of April 16, 1895, as contained in the report of that date to the Massachusetts Senate, and see if certain errors were not made therein, and if it finds that such errors have been made, to correct the same, and if certain of those items should not be transferred from expense into plant or construction accounts.” The reply to this request was made during the year just closed, after a thorough examination not only of the company’s accounts, but of so much of its contracts, correspondence and records as seemed to relate in any way to the subject matter of the report referred to. As this reply not only has an important relation to the report already published, but contains certain rulings respecting accounts, applicable to the companies generally, it is inserted in Appendix B.

#### COMPULSORY SUPPLY.

Nearly all of the complaints resulting from the neglect or refusal of the companies to supply either gas or electric light during the year have been satisfactorily adjusted, with the assistance of the Board, but without a hearing or formal order.

#### *Dorchester and Hudson Petitions.*

A formal hearing was given, upon the complaint of Charles F. Berry and others against the Dorchester Gas Light Company, to secure new mains in Norfolk and adjacent streets. This application was made near the close of the season suitable for main laying, and at the hearing, upon the assurance of the company that the supply asked for would be given at an early date next season, and by an agreement of the parties interested, the case was continued until that time.

Petitions for the supply of electric light were brought against the Hudson Electric Light Company by the selectmen of Hudson, the Hudson Savings Bank and Doric Lodge

of Hudson. These cases were heard and decided together. When these petitions were brought, a suit of the company against the town was pending in the supreme judicial court, to compel the town to take the company's plant, under chapter 370 of the Acts of 1891, known as the "municipal ownership act." The existence of this suit and its probable result was urged by the company as an objection to an order requiring it to supply. Very soon after the hearings the suit was decided in favor of the company. From the testimony submitted, and an examination of the plant, it was apparent that to increase the installation of incandescent lamps in response to these petitions and others likely to follow with equally reasonable requests would either require a substantial addition to the plant at the station for which new expenditure would be necessary, or would be liable to seriously impair the service of the company to its existing customers. The requests involved in the petitions seemed entirely reasonable, and, if the company had intended to continue in business, the Board would have undoubtedly required that they be granted. In view, however, of the near approach of the time when the town was to assume possession of the company's plant and business, it seemed neither reasonable nor just to the company or the town to compel such new construction and additional investment at that time. If the town were not compellable to reimburse the company therefor, it was obviously unjust to the corporation; and if the town were compellable to take the additional property and pay for it, it might then find it impossible to use such new construction to advantage, after taking possession of the entire plant. When, therefore, the suit of the company had made such progress in the courts that it seemed certain that the town must take the plant, the Board could not see its way clear to require the investment necessary to comply with the request of the petitioners, and voted to dismiss the petition.

#### QUINCY PETITION.

The mayor of the city of Quincy brought a petition and complaint against the Quincy Electric Light and Power Company concerning the price and quality of the electric

street lights, and an order for a hearing upon the same was issued. Pending this hearing, a contract between the city and the company was agreed upon and the petition was withdrawn.

#### MALDEN AND MELROSE PETITION.

This was a petition by the consumers of the Malden and Melrose Gas Light Company for a reduction in price of gas.

A public hearing was given in Malden, at which the petitioners and the company were represented by counsel. Although the city of Malden is not a customer of the company, the city solicitor, pursuant to a vote of the city council, was heard in its behalf and in favor of the petition.

In addition to a careful consideration of the facts submitted at the hearing, and in response to the request of the petitioners, the Board has made a thorough examination of the affairs of the corporation, its history, methods, present condition and immediate necessities.

The company began operations in 1854. It has never watered its stock, and, although nearly a third of its present capital has been issued at a price much above par, it has rarely exceeded a six per cent. dividend, all other profits having been applied to the maintenance and development of the plant. It is now carrying a considerable debt, the proceeds of which have all been applied in the same direction. It is situated in a rapidly growing territory, with a mileage of mains exceptionally large for its output and the number of its consumers. While this extent of pipe is a substantial advantage to the community, and seems to be no greater than the public convenience demands, it nevertheless sustains such an abnormal relation to the output as to materially increase the cost of supplying its gas. A study of the plant and its operation reveals the necessity for an immediate large expenditure for extraordinary repairs and extensions, some of which have been already too long delayed. The interests of the community imperatively demand that these alterations and extensions be promptly undertaken, and the investigation of this case has forcibly impressed this fact upon the management. While the new extensions demanded may properly require the aid of new capital, the



alterations, so far as in the nature of repairs, although extraordinary in character, are a legitimate and necessary charge upon income, and in most successful companies provision for this is made by a regular annual appropriation and accumulation out of receipts. In a former case, after carefully examining the origin and growth of that part of the present debt then existing, the Board decided that it constituted a proper demand upon the income, and ought not to be represented by new capital. No fair and just determination of the question of price can be complete without some consideration as to how the cost of these needed alterations should be met and the debt extinguished. A fair price ought always to be ample, with skilful management, to provide for every expense for current operation and maintenance or depreciation, so that the burden of fixed charges shall be restricted to those imposed by necessary capital. The public interest demands not only the lowest reasonable present price, but the adoption and steady pursuit of such a policy as will be most likely to secure the lowest possible price in the future.

These propositions require a high standard of efficiency in the corporate management, yet are evidently just if the company is to be continued in the monopoly of an important public service. To finally and justly determine whether such standard has been fully maintained must often be a question of serious difficulty; but the facts revealed in this case raise a strong presumption that the company has in some measure failed to reach it. Any reduction which under such a policy might have been readily accorded may now be justly required. These are the controlling considerations in this case.

The Board endeavored to name a price which should compel the company to employ the strictest economy and the highest technical skill to fully meet, in its own and the public interest, the responsibilities which its condition at the time imposed.

The Board therefore recommended that from and after the first day of January last the net price charged for gas supplied by the Malden and Melrose Gas Light Company should not exceed \$1.50 per thousand feet.

## JAMAICA PLAIN PETITION.

This was an application by customers of the Jamaica Plain Gas Light Company for a reduction in price.

An extended hearing, numerously attended by the petitioners, was held at the office of the Board, at which both parties were represented by counsel, and the case presented with unusual fulness. The evidence then submitted has been supplemented, in accordance with the expressed wish of the parties, by an examination of the company's records, accounts and works, and a careful study of its history, policy, present condition and prospects.

The district supplied is a single ward in the city of Boston, occupied mostly for residences, covering a relatively large area, which is cut into by extensive reservations for parks and other public purposes. This has caused a relatively small number of consumers per mile of main, a larger outlay for capital account and somewhat greater leakage or lost gas account than in some other sections. As this territory has steadily grown in wealth and population, the company has made liberal extensions of its mains; and this fact, combined with substantial reductions in price, has steadily increased the output of gas.

With the exception of that issued, in accord with the custom of the time, in part payment for the construction of the original works, the entire capital stock has been paid in in cash, and more than half the present capital has been sold by auction at such a premium that, for every share now outstanding, one hundred and ten dollars in cash has been contributed to the corporation.

A considerable debt has been created by the recent expenditure of liberal sums for improvements and extensions, and no extraordinary demands in this direction are likely to come in the immediate future.

The principle adopted by the Board in former cases, that the company under skilful management is entitled to charge such a price as will provide for the fair cost of manufacture and distribution, and a reasonable amount beyond this for depreciation in plant and a proper dividend, has been generally approved, and was accepted as sound by the petitioners

in this case. By the assistance of those who, up to a recent date, were in charge of the company's affairs and responsible for its success, the petitioners were able to submit definite testimony upon the question of a fair cost, which was given special weight because of the intimate knowledge of the company's affairs which those giving it possessed. In this evidence, however, but little attention was paid to the cost of depreciation, although its importance was recognized. Although this is as absolutely and essentially a part of the cost as the coal or labor by which the gas is produced, the amount necessary for it is not easy to determine, and managers of companies have not always appreciated its importance. The public interest demands the regular expenditure of a sum ample at least to maintain the structural value of the entire plant on a level with the capital actually required for its original construction, and a different policy has invariably imposed upon the public the burden of a capitalization far beyond the amount necessary for the conduct of the business. How the end is to be attained, whether by the payment of a debt resulting from extraordinary repairs or reconstruction, or the cost of minor extensions and additions, or by the accumulation of a fund to be used either for future expenditure in these directions, or as an insurance against those accidents which sometimes result from the hazards of the business, is a question which can only be determined by the peculiar conditions attached to individual cases.

The location of this company, in territory adjacent to that in which gas is sold at an apparent profit at a much lower price, has imposed upon the management peculiar difficulties, and naturally encouraged in the public mind a conviction that a substantial reduction could readily be made. While this fact alone affords but little aid in fixing the fair price under conditions so widely different, it may have an important bearing upon the question of a wise policy in the management. It was doubtful if this consideration had been given the weight which it deserved. In the face of all the facts, the company has demanded a profit from which it has paid larger dividends than before these conditions arose. In support of this course, it was urged that the investment

had become an especially hazardous one, and that the right of larger and stronger companies to enter the territory and destroy the value of the stock justified the payment of large dividends while the opportunity existed. Such a spirit and purpose is the prerogative of an unrestricted monopoly only. In ordinary trade, business conditions of this sort impose a conservative spirit and policy upon the management, and compel a reduction in profits rather than an increase.

That the prices in the neighboring territory can be immediately met it is unreasonable to expect, neither was this demanded by the petitioners; but a sound business policy in the company, looking to the preservation of its corporate integrity and its privileges, demands the closest possible approach to them, even though it involve some reduction from former profits.

For these reasons the Board recommended that, from and after the first day of April, the net price for gas supplied by the Jamaica Plain Gas Light Company should not exceed \$1.40 per thousand feet.

#### MILLBURY PETITION.

This was a petition by the selectmen of the town of Millbury, praying for a reduction in price and improvement in quality of the electric street lights supplied by the Millbury Electric Company.

A public hearing was given upon this complaint in the town of Millbury, at which the petitioners and the company were represented by counsel.

The street lights in the town consist of 33 arc lights of nominal 1,200 candle-power, and six series incandescent lights of 32 candle-power, operated from the arc circuits, upon a moonlight schedule until midnight. For these lights the town has annually appropriated the sum of \$2,500 until the town meeting in the year 1896, when only \$2,000 was appropriated. The company declined to accept the offer by the selectmen of the sum thus voted, and representatives of the town and the company were unable to agree upon any arrangement which would reduce either the number of lights previously supplied or the price paid. After somewhat pro-

tracted negotiations, during a portion of which the lights were not in use, the company offered to supply them at the annual rate appropriated by the town, until this Board, upon petition of the selectmen, should determine what was a fair price for the service, and thereafter at such price; and the selectmen, having been authorized thereto by the town, brought this petition.

The Millbury Electric Company was organized in 1888, and has ever since been engaged in the supply of electric lights for public and private use in the town of Millbury. Its first station was a small building, upon land of its president, containing a small engine and an arc dynamo; and for this plant, with the street lines for arc lighting, it had issued, prior to October, 1889, \$13,000 of the securities which are now outstanding. With this plant both arc and incandescent lights were operated from the same circuits, in accordance with the custom then prevailing in the smaller towns. In the following year this station was abandoned, and a new station of brick was erected upon land purchased by the company, and in it the engine and dynamo were placed, boilers were erected, a new engine and dynamo were installed and new circuits were run for incandescent lighting. For the purpose of this new construction the company increased its securities by about \$20,000, so that at the date of the hearing on the petition it had outstanding stock of the par value of \$17,000 and bonds amounting to \$16,000.

Shortly after the close of the hearing the second station and steam plant were abandoned, and the dynamos were removed to the building of the Millbury Water Company, under a contract with that corporation for their operation for a term of years.

There is no standard price for arc lamps, of the class involved in this case, which is of universal application. Not only the number of lights and the hours run, but their relation to other parts of the company's business, are important factors. In reaching a decision, the Board found it necessary to consider not only the street lights but the company's income from its entire business, and the way in which its affairs were managed. Those who invest their money in order to render a public service of this character are entitled to a

reasonable return from the business when properly conducted, but are not entitled, for the sake of such return, to impose upon a community additional burdens on account of careless or incompetent management.

With the price named below the company can expect a reasonable profit only after substantially improving its present methods, and introducing new economies in the supply of private as well as public lights. Of the incandescent lights, those located in private residences are supplied by meter; those in stores and shops upon a contract system at a fixed monthly rental, with little regard to service rendered. A study of this part of the business, conducted subsequent to the hearing, clearly showed that the contract lights were supplied at little or no profit, — probably, indeed, at a considerable loss; and that a readjustment of these rates at a substantial advance, or the supplying of this portion of the company's output through meters, would be necessary, unless an undue share of the company's income was to be derived from street and residence lighting.

The contract made with the water company since the hearing for the operation of its dynamos is expected to make a substantial saving. This contract, however, was not considered of importance in this case, since it must be regarded as entirely experimental; its success has not yet been demonstrated, and is involved in serious doubt. This contract and the relocation of the electric company's dynamos are the result of a common ownership or control in the two corporations. The companies can abrogate or modify it, and may reasonably be expected to do so unless it prove profitable to both.

The company has never earned a dividend, although it has paid one or two; and the various changes and removals referred to have involved large losses, which have greatly reduced, if they have not wholly extinguished, the value of the stock. For these reasons, future dividends have been rendered exceedingly doubtful, and were not considered in the price named. The effort of the Board was to include in such price a fair profit sufficient only to bring a reasonable return upon the capital which might fairly be required for a plant suited to a town of this size and character.

The Board recommended that from and after the date of the decision (December 28) the price charged by the Millbury Electric Company for arc and incandescent lights then in use for street lighting, operated substantially the same number of hours per month as theretofore, should be at a monthly rate which should produce for the whole fiscal year of the town not more than \$2,375; added lights to be supplied, if no more than 7 be required, at \$44 per light per year; and, if the number of lights be reduced, the reduction from the yearly amount named should be at the rate of \$14.50 for each lamp taken from the present number; a pro rata rebate, based upon the number of lights and price paid, to be made for a total failure of service of said lights or any of them, and three incandescent lights to be considered the equivalent of one arc light in all computations.

The question of the quality of the lights was also involved in the petition. Very little evidence was submitted upon this point, however, and that which was presented was so indefinite that the Board was unable to criticise the quality of the lights or provide for their improvement.

No satisfactory tests have ever been made on behalf of the town, no record has been kept by the town of lamps not burning, and no data was presented upon this portion of the petition which could authorize the Board to make any finding whatever. The town authorities have it in their power, without large expense, to obtain data of this character, and its possession would materially aid in remedying any evils that might exist, while a knowledge by the company of the town's purpose to procure it would alone be a strong inducement to render the best possible service.

#### APPROVAL OF NEW STOCK AND BONDS.

Nineteen applications for approval of issues of new stock or bonds have been decided during the year; three others have been continued, at the request of the petitioners, for further hearing, and one has been withdrawn after being heard. In the cases decided, the amount of securities asked for was \$2,608,000; the amount approved \$1,741,500. In nine instances the full amount sought has been approved. One petition, involving \$15,000, has been dismissed.

## PETITION OF THE DORCHESTER GAS LIGHT COMPANY.

This was an application by the Dorchester Gas Light Company for approval of an issue of new stock of the par value of \$150,000, the proceeds to be applied to the payment of its floating debt and the cost of extensions and additions to its distributing plant.

From an examination of the company's accounts and returns, it appeared that its floating debt somewhat exceeded \$90,000, and that this debt existed because of large additions to its distributing plant, principally since June, 1893.

From an examination of the company's property, it appeared that the fair structural value of its entire plant exceeded its capital and debt. A descriptive schedule of the proposed extensions and additions was submitted, and the probable cost of the same was shown to be about \$60,000. It seemed improbable that any portion of the cost of this proposed construction could be paid for out of income in the near future. The following was therefore adopted by the Board:—

On the application of the Dorchester Gas Light Company for approval of an issue of 1,500 shares of new capital stock, of the par value of \$100 each, for the objects named in said application, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that the amount of stock hereinafter named is reasonably requisite for the purpose for which such issue of stock has been authorized,—

*Ordered*, That the Board hereby approves of the issue by the Dorchester Gas Light Company of such a number of shares of new capital stock, not exceeding 1,500 shares, as when issued in conformity with all the requirements of law relating thereto, will produce \$150,000, the said stock, or the proceeds thereof, to be applied to the following purposes and to no other; to wit: proceeds of the said stock to the amount of \$90,000 to the payment of the present floating debt of the company, and to the amount of \$60,000, or so much thereof as may be necessary, to the payment of liabilities incurred since the first day of December, A.D. 1895, for extensions and additions to the distribution plant of the company, and which may hereafter be incurred for like extensions and additions.



And, in order to determine the price or rate at which said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of 1894, it is —

*Ordered* and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof, for the purpose aforesaid, be fixed at \$125 per share; and, if any shares of said stock shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further

*Ordered*, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of said sale shall be published in the "Boston Daily Advertiser," the "Boston Daily Journal" and the "Boston Daily Herald."

#### PETITION OF THE BOSTON ELECTRIC LIGHT COMPANY.

This was an application by the Boston Electric Light Company for approval of an issue of bonds to the amount of \$250,000, \$200,000 of the proceeds to be applied to the cost of extensions and additions to the company's plant subsequent to the date of the petition, and \$50,000 to funding a portion of the floating debt then existing.

From an examination and appraisal of the company's property, it appeared that the fair structural value of the plant at the time of the application equalled the outstanding stock and bonds, and from the testimony and schedules submitted at the hearing, that the proposed extensions and additions were needed to meet the public demand, and would require the amount stated in the petition.

The study of the company's plant and its appraisal by the experts selected by the Board showed the true relation existing between the liabilities and the visible and tangible assets of the corporation at present values. It was apparent that, although the company had annually appropriated large sums out of income toward the depreciation due to the rapid progress of the art of electric lighting, the sums thus applied had not been sufficient to fully make up for this loss. Compelled by recent legislation to remove its overhead lines from all that part of the city in which they were most numerous, and to place its new conductors underground, the company

was confronted with another and extraordinary item of depreciation, and another demand for large expenditures in the immediate future. It is reasonable to expect that the public convenience will require still further extensions to supply new demands and occupy new territory. Clearly, this situation imposes upon the corporation, in its own as well as the public interest, the duty to apply from its income a much larger sum than heretofore to the payment of its floating debt and toward the cost of new improvements; such a course will give added strength to the corporation and greater value to its securities.

The Board was satisfied that the income of the company was ample to permit it to adopt the policy of paying its debts rather than of funding them as a permanent burden. In view of all the facts, the Board was able to approve of bonds to meet the cost of the new extensions, but not those intended for the funding of the debt. The following was therefore adopted : —

On the petition of the Boston Electric Light Company for the approval of an issue of bonds to the amount of \$250,000, for the purpose named in said petition, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that such amount as is hereinafter approved is reasonably requisite for the purpose for which such issue of bonds is authorized, —

*Ordered*, That the Board hereby approves of the issue by the Boston Electric Light Company, at not less than par and accrued interest, in conformity with all the requirements of law relating thereto, of mortgage bonds to an amount not exceeding \$200,000, payable in not exceeding thirty years from the date thereof, and bearing interest at a rate not exceeding 5 per cent. per annum, said bonds and the proceeds thereof to be applied in payment of the cost of additions and extensions to the company's plant made since the first day of July, A.D. 1895, or which may be made subsequent to the date hereof, and to no other purpose.

#### PETITION OF THE BLACKSTONE ELECTRIC LIGHT COMPANY.

This was an application by the Blackstone Electric Light Company for approval of an issue of new capital stock of the par value of \$10,000.

The company was chartered on Jan. 1, 1896, for the purpose of "the manufacture, distribution and sale of electricity for light, heat and power." Land was purchased, a station building erected, and a generating and distributing plant installed in the town of Blackstone, capable of supplying eighty arc lights in the different sections of the town.

It appeared from the evidence at the hearing that in this construction more than \$10,000 had been fairly expended. A descriptive schedule of this plant was filed with the petition, and the Board was satisfied, from an examination of the same in its behalf, that this property would be an ample equivalent for the amount of stock named in the petition. The following was therefore adopted: —

On the petition of the Blackstone Electric Light Company for approval of an issue of new stock to the amount of \$10,000 for the object named in said petition, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that the amount of stock as prayed for is reasonably requisite for the purpose for which such issue of stock has been authorized, —

*Ordered*, That the Board hereby approves of the issue by the Blackstone Electric Light Company of 100 shares of new capital stock, of the par value of \$100 each, in conformity with all the requirements of law relating thereto; the said stock, or the proceeds thereof, to be applied to the purchase of land in the town of Blackstone, the erection thereon of suitable buildings and the proper equipment of the same as an electric lighting station, and for the erection of electric lines in said town, or for the payment of the indebtedness incurred on account of such purchase, construction, equipment and erection, and to no other purpose.

#### PETITION OF THE LENOX ELECTRIC COMPANY.

The Lenox Electric Company applied for the approval of an issue of new capital stock of the par value of \$20,000.

This company is constituted "to furnish electric light, heat and power in Lenox, Mass., and a portion of the adjoining town of Stockbridge." It received its charter on Aug. 22, 1894. From the evidence at the hearing, it appeared that the amount of stock named in the application had been fully paid in in cash. An underground system for

the distribution of electricity for lighting purposes had been constructed for the company, within the territory named in its charter, and a description of the same was filed with the petition. It has a contract with private parties, owning and operating a generating plant in the town of Lenox, for the supply of electricity for a term of years. The following was therefore adopted : —

On the petition of the Lenox Electric Company for approval of an issue of 200 shares of new capital stock, of the par value of \$20,000, for the object named in said petition, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that the amount of stock as prayed for is reasonably requisite for the purpose for which such issue of stock has been authorized, —

*Ordered*, That the Board hereby approves of the issue by the Lenox Electric Company of 200 shares of new capital stock, of the par value of \$100 each, in conformity with all the requirements of law relating thereto; the said stock, or the proceeds thereof, to be applied to the construction of an electric distributing plant in the towns of Lenox or Stockbridge, or for the payment and cancellation of obligations incurred on account of such construction, and to no other purpose.

#### PETITION OF THE NATICK GAS LIGHT COMPANY.

This was an application by the Natick Gas Light Company for approval of an issue of bonds to the amount of \$15,000, for the purpose of funding its debt and making extensions.

The corporation was organized in 1873, and the plant completed in 1875. When the case was considered the works were on the north side of and adjacent to the location of the Boston & Albany Railroad, at Natick. It appeared at the hearing that when the changes in grade and location of the railroad, which were then in progress for the abolition of the grade crossings in that town, were completed, the railway would be upon land north of and adjacent to the gas works. A portion of the company's real estate had been taken for the railroad location, and a substantial claim on account of this and other damages was in process of adjustment between the parties interested.

It was stated by the representatives of the company that the works were in good condition, with a capacity for double the present output, and that no unusual expenditures except a moderate amount for main extensions would be demanded in the near future.

The debt which it was proposed to pay from the proceeds of the bonds consisted of a mortgage note for \$8,500, payable to the savings bank, and other notes for about \$4,200. The \$8,500 note was the unpaid balance of a mortgage note given shortly after the completion of the plant, and in part payment for the same, the issue of stock being insufficient for that purpose. The floating debt represented by the other notes named had accumulated since June 30, 1891, nearly all of it within the year following. Until June 30, 1890, the company paid regular dividends; but the returns show that the last dividend paid was not fully earned, and that since that date no dividends have been earned or paid. It was doubtful whether the expenditures on account of plant had been sufficient to fully make up for depreciation. It thus appeared that this part of the debt was not incurred for new plant, but rather on account of current operation or maintenance. Under such conditions, it should not impose a permanent burden upon the public and the company, through its conversion into capital or long-time bonds for whose payment no special provision is made.

The property to be taken for railway purposes is a part of the company's original purchase, in which its capital was invested, and the money received for such damages the corporation is bound to use in such way as may be deemed to be for the best interests of the plant. In the company's condition, it was clear that it would be needed either for improvement and extension of the plant or payment of floating debt, unless it should be demanded by the holders of the mortgage which covers the land taken. Such receipts are no part of the earnings or profits, and a sound policy requires that they shall not be lost to the corporation through their division among the stockholders.

Although the negotiations between the parties had not gone so far as to determine the amount which the company would receive, it seemed probable that it would be more

than ample to provide for the extensions then contemplated. The Board was obliged to withhold its approval of any portion of the bonds named in the petition until the amount of this claim should be more definitely determined and the conditions which its settlement will bring could be more clearly understood. The Board was assured that the holders of the notes representing this debt had made no request for their payment, and would probably be willing to continue to hold them for a reasonable period. This action upon the petition was taken without prejudice as to so much of the mortgage as might remain unpaid, and as to the amount needed for extensions after the settlement of the claim for damages. The following was therefore adopted : —

Upon the petition of the Natick Gas Light Company for approval of an issue of bonds to the amount of \$15,000, for the purpose of funding its debt and making extensions, —

*Ordered*, That said petition be dismissed.

#### PETITION OF THE BOSTON ELECTRIC LIGHT COMPANY.

This was an application by the Boston Electric Light Company for approval of an issue of bonds to the amount of \$200,000 in addition to the amounts heretofore approved, for the purpose of constructing underground conduits and placing wires therein.

From the evidence presented at the hearing and the investigation by the Board, it appeared that, pursuant to the requirements of chapter 454 of the Acts of 1894, the petitioner had constructed underground conduits in the districts designated by the commissioner of wires for the years 1894 and 1895, and to a considerable extent outside of such districts, and had placed its wires in the conduits. The area of the 1894 and the 1895 districts is about two-fifths, and the district designated for 1896 is about one-quarter, of the total area to which the statute applies.

The bonds previously approved for this purpose, amounting to \$360,000, had been sold for cash at not less than par, and the proceeds applied as prescribed by the Board. The cost of the work had somewhat exceeded the amount of bonds issued for the purpose. A detailed schedule of the

**PETITION OF THE ATHOL GAS AND ELECTRIC COMPANY.**

This was an application by the Athol Gas and Electric Company for the approval of new capital stock to the amount of \$25,000 and of bonds to the amount of \$50,000 for the purpose of refunding bonds now outstanding and the payment of the floating debt.

The company at the date of the hearing had outstanding capital stock of the par value of \$25,000 and bonds to the amount of \$25,000. Its floating debt amounted to about \$38,000, of which nearly \$29,000 was in promissory notes. The Board was satisfied, upon an examination of the plant and history of the company, with the evidence submitted at the hearing, that this floating debt had accumulated on account of extensive alterations and additions to the company's plant since the issue of the bonds then outstanding, and that the bonds were issued in part payment for the original purchase of the plant. The following was therefore adopted : —

On the application of the Athol Gas and Electric Company for the approval of an issue of new stock to the amount of \$25,000 and of bonds to the amount of \$50,000 for the objects named in said application, after public notice and hearing and after an examination of the assets and liabilities of said company, it appearing that said company has complied with the law relating to such applications, and that the amount of stock and bonds hereinafter named is reasonably requisite for the purposes for which such issue of stock and bonds has been authorized, —

*Ordered*, That the Board hereby approves of the issue by the Athol Gas and Electric Company, in conformity with all the requirements of law relating thereto, of 150 shares of new capital stock of the par value of \$100 each, the proceeds of said stock to be applied to the payment and cancellation of the outstanding promissory notes or other debts of said corporation, and to no other purpose.

*Ordered*, further, That the Board hereby approves of the issue by the Athol Gas and Electric Company, at not less than par and accrued interest, in conformity with all the requirements of law relating thereto, of mortgage bonds to an amount not exceeding \$40,000, payable in not exceeding twenty years and bearing interest at a rate not exceeding six per cent. per annum, said bonds or the proceeds thereof to be applied to the following pur-

poses and to no other; to wit: bonds to the amount of \$25,000, or the proceeds thereof, are to be applied to the refunding and cancelling of an equal amount, bond for bond, of the first mortgage bonds of said company now outstanding, and the proceeds of the remaining bonds to be applied to the payment and cancellation of the outstanding promissory notes and other debts of said company.

And, for the purpose of determining the price or rate at which said shares of new capital stock shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of the year 1894, it is further —

*Ordered* and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purposes aforesaid be fixed at \$100 per share; and if any shares of said stock shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

*Ordered*, That all said shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of said sale shall be published in the "Boston Daily Advertiser," the "Boston Daily Herald" and the "Boston Daily Journal," newspapers published in said city of Boston.

#### APPLICATION OF THE FALL RIVER ELECTRIC LIGHT COMPANY.

This was a petition by the Fall River Electric Light Company, under the provisions of chapter 143 of the Acts of 1896, for approval of an issue of new capital stock of the par value of \$150,000, for the purpose of purchasing all the property, rights and franchises of the Edison Electric Illuminating Company of Fall River.

By the terms of this chapter the petitioner was empowered to receive a transfer and conveyance of all the property, rights and franchises of the Edison Electric Illuminating Company, and for the purpose of purchasing the same was authorized "to increase its capital stock from \$200,000, its present amount, to \$350,000, and the number of shares from 2,000, the present number, to 3,500, and to issue the shares of such increase to said Edison Electric Illuminating Company, or to its stockholders, in payment" therefor. The purchase of this property by the petitioner and the sale of the same by the Edison Company, upon the terms named



in the act, appeared to have been fully authorized by the stockholders of the two corporations respectively.

Section 2 of the act also provides "that the issue of new stock shall be made in accordance with the provisions of chapter 450 of the Acts of the year 1894;" that is to say, that the petitioner may issue the said stock, if, upon investigation, this Board finds the same to be reasonably requisite for the purpose of effecting said purchase and sale.

At the public hearing on this petition, duly advertised and held in the city of Fall River, no person appeared in opposition. Upon an examination of the plant of the Edison Company, the fair structural value of the same appeared to be somewhat greater than the par value of the stock proposed to be issued, and the supplies on hand and other quick assets, as shown by the company's accounts, somewhat exceeded its floating debt. The following was therefore adopted:—

On the petition of the Fall River Electric Light Company, pursuant to chapter 143 of the Acts of the year 1896, for approval of the issue of 1,500 shares of new capital stock of the par value of \$100 each, for the purposes set forth in said application and act, after public notice and hearing, it appearing that said company has complied with the law relating to such application, and that the amount of stock as prayed for is reasonably requisite for the purposes for which such issue of stock has been authorized,—

*Ordered*, That the Board hereby approves of the issue by the Fall River Electric Light Company of 1,500 shares of new capital stock of the par value of \$100 each, the said stock or the proceeds thereof to be applied to the purchase of all the property, rights, licenses, privileges and franchises of the Edison Electric Illuminating Company of Fall River, and to no other purpose.

#### APPLICATION OF THE FALL RIVER GAS WORKS COMPANY.

This was an application by the Fall River Gas Works Company for approval of an issue of new capital stock of the par value of \$212,000 and of bonds to the amount of \$50,000, for the purpose of purchasing the property and plant of the Manufacturers' Gas Light Company of Fall River, and for enlarging and extending the plant of the petitioner.

The Fall River Gas Works Company was organized in 1880, for the purpose of the manufacture and sale of gas,

and has ever since been engaged in supplying the city and private consumers. Its capital stock outstanding at the time of the hearing was \$288,000.

The Manufacturers' Gas Light Company was organized in the same year. Its stock was originally subscribed and had since been held by certain mill corporations in Fall River, the original purpose of the company having been to supply the mills with gas. The business had, however, been extended to the supplying of private consumers and the city for street-lighting purposes.

The outputs of both companies had reached such a point that, if both were to have continued in the business and fairly answered the demand likely to be made upon them by the public, both would have been obliged to promptly incur large expenditures. If the purchase contemplated by this petition and for which the preliminary arrangements had been completed were effected, much of this expenditure would become unnecessary, and substantial economies might be made in the joint operation of the two concerns.

It appeared from the testimony submitted at the hearing that the Manufacturers' Company was willing and ready to dispose of its plant for the equivalent of about 780 shares of the capital stock of the petitioner. The Board was satisfied that such a price would not exceed the fair structural value of the plant. In fixing this price, no value was attached to the franchise or other intangible property of the corporation. No transfer of the franchise seemed necessary to enable the petitioner to operate the works, and it appeared at the hearing that no such transfer was to be made. The evidence showed that the owners of the selling company intended, if the proposed sale were effected, to dissolve the corporation.

The improvements and extensions contemplated by the petition, if the purchase of the plant of the Manufacturers' Company were effected, consisted in the erection of new machinery for the manufacture of water gas, the construction of a new holder, the connecting of the two works by a large pumping main, and other additions appurtenant to those named.

In the opinion of the Board, the amount of stock herein-after named is ample without the issue of bonds to provide for the work described. The following was therefore adopted by the Board : —

On the application of the Fall River Gas Works Company for the approval of an issue of new stock to the amount of \$212,000 and of bonds to the amount of \$50,000, for the objects named in said application, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that the amount of stock hereinafter named is reasonably requisite for the purposes for which such issue of stock has been authorized, —

*Ordered*, That the Board hereby approves of the issue by the Fall River Gas Works Company, in conformity with all the requirements of law, of 1,620 shares of new capital stock, of the par value of \$100 each, the proceeds thereof to be applied to the following purposes, and to no other; to wit: 780 shares, or the proceeds thereof, to the purchase of all the property, real and personal, credits, contracts, leases and effects of every name, nature and description, belonging to the Manufacturers' Gas Light Company of Fall River; 840 shares, or the proceeds thereof, or so much thereof as may be necessary, to enlarging and extending the plant and works of the Fall River Gas Works Company and for properly connecting the plant of said company and the plant now owned by the Manufacturers' Gas Light Company.

And, for the purpose of determining the price or rate at which said shares shall be offered proportionately to the stockholders of said corporation, pursuant to chapter 472 of the Acts of 1894, it is —

*Ordered* and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purposes aforesaid be fixed at \$125 a share; and if any shares of said stock shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further, —

*Ordered*, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of said sale shall be published in the "Boston Daily Advertiser," the "Fall River Evening News," the "Fall River Daily Globe" and the "Philadelphia Daily Press."

*Ordered*, further, That the Board declines to approve an issue of bonds for the purposes named in said petition.

#### PETITION OF THE ATTLEBOROUGH STEAM AND ELECTRIC COMPANY.

This was a petition for approval by the Board of the issue by the Attleborough Steam and Electric Company of bonds to the amount of \$35,000.

This company was chartered under the general law in October, 1894. On Jan. 1, 1895, the Board, after an examination of the company's plant, approved an issue of 650 shares of new capital stock, for the purpose of paying for its plant, subject to an existing mortgage of \$10,000. Since that date extensive improvements and additions had been made to the plant, and the debt incurred therefor at the time of the hearing amounted to about \$12,000. Capital stock to the amount of \$65,000 was originally issued, but the capital was reduced prior to the hearing to \$35,000.

From the evidence submitted, it appeared that the company intended to apply the proceeds of these bonds to the cancellation of the mortgage, the reduction of the floating debt incurred as stated above, and further extension of its plant. The following was therefore adopted : —

On the application of the Attleborough Steam and Electric Company for the approval of an issue of bonds to the amount of \$35,000, for the object named in said application, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that the amount of bonds as prayed for is reasonably requisite for the purposes for which said issue of bonds has been authorized, —

*Ordered*, That the Board hereby approves of the issue by the Attleborough Steam and Electric Company, at not less than par and accrued interest, in conformity with all the requirements of law relating thereto, of mortgage bonds to an amount not exceeding \$30,000, payable in not exceeding twenty years from the date thereof, and bearing interest not exceeding 6 per cent. per annum, said bonds, or the proceeds thereof, to be applied to the following purposes and to no other ; to wit : bonds to the amount of \$10,000, or the proceeds thereof, are to be applied to the payment of the outstanding mortgage note of the company for \$10,000, and the cancellation of the mortgage to secure the same ; bonds to the amount of \$12,000, or the proceeds thereof, or so much of said amount as may be necessary, are to be applied to the payment of liabilities already incurred for the alteration, reconstruction and extension of the company's plant ; and the proceeds of the remaining bonds, to the amount of \$8,000, or so much thereof as may be necessary, to the payment of liabilities which may hereafter be incurred for further enlargement and extension of the plant of the company.

**PETITION OF THE NATICK GAS AND ELECTRIC COMPANY.**

The Natick Gas and Electric Company petitioned for the approval by the Board of an issue of bonds to the amount of \$5,000.

This corporation was organized and received its charter in January, 1895. Immediately thereafter it was authorized to issue capital stock of the par value of \$62,000 and bonds to the amount of \$57,000, for the purpose of purchasing the properties of the Natick Electric Company and the Eliot Falls Electric Light Company, and of connecting the two plants for the purpose of operating them together.

After the purchase and the union of these plants the company contracted with the towns of Wellesley and Needham for supplying commercial lights within their respective territories. It appeared at the hearing that the company desired to issue the bonds named in its petition for the purpose of constructing its lines in these towns. The following was therefore adopted : —

On the application of the Natick Gas and Electric Company for the approval of additional bonds to the amount of \$5,000, for the object named in said application, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that the amount of bonds hereinafter named is reasonably requisite for the purpose for which said issue of bonds has been authorized, —

*Ordered*, That the Board hereby approves of the issue by the Natick Gas and Electric Company, in conformity with all the requirements of law relating thereto, of bonds to an amount not exceeding \$5,000, at not less than par and accrued interest, and bearing interest at a rate not exceeding 6 per cent. per annum; the proceeds of said bonds, or so much thereof as may be necessary, to be applied to liabilities incurred or to be incurred for the extension of its electric lines in the towns of Wellesley and Needham, and to no other purpose.

**PETITION OF THE CHELSEA GAS LIGHT COMPANY.**

This was an application by the Chelsea Gas Light Company for approval of an issue of bonds to the amount of \$50,000 in addition to those already outstanding, for the purpose of paying its floating debt and enlarging its plant.

In former reports upon the plant and business of this corporation, the Board has referred to the excess of the securities outstanding above the fair structural value of the plant. Since then the dividends of the company have been reduced and for a time entirely suspended, so that a large part of the company's profits have been employed for the enlargement and improvement of the plant to meet the increased demands of its business. The floating debt referred to in the petition was incurred for the same purpose.

The Board was satisfied that the extensions described in the company's petition would be necessary to properly supply the public; that the relation of the structural value of the plant to the securities outstanding was still such as to demand a conservative policy with respect to new capital stock or bonds, and that a portion of the amount needed for the new work might fairly, in the interest of the company and the public, be provided out of income. The following was therefore adopted by the Board:—

On the petition of the Chelsea Gas Light Company for approval of an issue of bonds to the amount of \$50,000 for the payment of existing indebtedness and the cost of additions and extensions to its plant, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that the amount hereinafter named is reasonably requisite for the purposes for which such issue of bonds has been authorized, —

*Ordered,* That the Board hereby approves of the issue by the Chelsea Gas Light Company, at not less than par and accrued interest, in conformity with all the requirements of law relating thereto, of mortgage bonds to an amount not exceeding \$30,000, payable in not exceeding twenty years from the date thereof, and bearing interest at a rate not exceeding 5 per cent. per annum; the proceeds of said bonds to be applied to the following purposes and no other; to wit: bonds to the amount of \$10,000, or the proceeds thereof, to the payment and cancellation of the company's notes now outstanding, and the proceeds of bonds to the amount of \$20,000, or so much thereof as may be necessary, to the payment of other obligations now or hereafter incurred for additions and extensions to plant.

PETITION OF THE WESTON ELECTRIC LIGHT COMPANY.

This was an application by the Weston Electric Light Company for the approval of an issue of capital stock to the amount of \$5,000.

The certificate of incorporation was issued April 25, 1896, and in it the purpose of the corporation is declared to be "to prosecute in the town of Weston, Mass., and vicinity, the general business of producing, using and supplying light, heat and power generated by means of electricity; and of applying magnetism and other forces and energies to practical service for light, heat, power and other uses; and to manufacture, purchase and sell all kinds of articles, machinery and apparatus for the purposes aforesaid, and to do any and all acts or things incident thereto."

The petitioner did not own or operate an electric lighting plant at the time of the application, but the proceeds of the proposed issue of stock were to be applied in payment for the electric lighting plant erected and then owned by the Weston Aqueduct Company. Upon an examination of this plant, on behalf of the Board, the fair structural value of the same appeared to somewhat exceed the amount of stock named in the petition. The following was therefore adopted by the Board:—

On the petition of the Weston Electric Light Company for the approval of an issue of capital stock of the par value of \$5,000, for the object named in said petition, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that said amount of stock is reasonably requisite for the purposes for which such issue of stock has been authorized, —

*Ordered,* That the Board hereby approves of the issue by the Weston Electric Light Company of 50 shares of new capital stock of the par value of \$100 each, in conformity with all the requirements of law relating thereto; and that said stock, or the proceeds thereof, be applied to the purchase, free and clear of all incumbrances, of the steam engine, dynamo, shafting, belting, electric lines, converters, meters and all appurtenances and fixtures thereto belonging, and all the electric lighting business, rights, credits, licenses, franchises, contracts and effects of every name, nature

and description, now or recently the property of the Weston Aqueduct Company, meaning and intending thereby all the electric lighting plant and property now or recently of said Aqueduct Company, and to no other purpose.

PETITION OF THE BROOKLINE GAS LIGHT COMPANY.

The Brookline Gas Light Company petitioned for the approval of an issue of additional bonds to the amount of \$1,000,000, the proceeds of the same to be applied, as appeared by the vote of the corporation, to the payment of obligations incurred for the enlargement and extension of its plant and the purchase of real estate for the use of the company.

The company had outstanding at the date of the decision capital stock of the par value of \$2,000,000, mortgage bonds to the amount of \$1,000,000, and, as a part of its floating debt, certificates of indebtedness or promissory notes payable in two years from date, amounting to \$1,500,000. It appeared at the hearing that the company desired to use the bonds asked for in the petition for the purpose of paying or funding a portion of these certificates.

The Board endeavored, by the study of the company's accounts and plant, to determine how much of the total investment might under existing conditions be properly represented in additional securities. An examination of the plant and estimate of its structural value was made by a competent expert, who submitted a detailed report of the same. By this appraisal, after corrections for what seemed to the Board, upon a careful examination of the same and inquiry of the appraiser, to be obvious errors, the structural value of the plant appeared to be, in round numbers, \$3,300,000. This amount did not include anything for gas stoves upon the premises of the consumer, to which he had acquired a title defeasible only upon his refusal to use the company's gas within a limited period, nor those other fixtures and appliances which had been supplied to consumers to induce them to become such, the title to which had either passed entirely out of the company, or was seriously in question.

Taking the various tracts of land in Brookline and Boston at a valuation representing the amount expended for the



same, as nearly as could be ascertained from the books of the company, the total investment for land appeared to be approximately \$125,000. Adding this to the amount of the appraisal gave \$3,425,000.

The books of the company show expenditures and construction accounts much larger than this amount. Whether this difference be due to the expense of establishing the business in competition with other companies in the city of Boston, to the enhanced cost of the plant on account of extraordinary conditions attending its construction, or to recent reductions in the cost of materials, — whether chiefly to some one or to all of these causes the Board did not assume to decide, and might have been unable to accurately determine, either from a thorough examination of the accounts or from any other available source. Whatever the cause, this difference, under the policy adopted by the Board, should not be represented in capital, unless some substantial advantage such as did not appear in this case can be thereby secured.

It being deemed by the Board, upon the facts as presented, that an issue of bonds to the amount of \$425,000 was at that time and under existing conditions reasonably requisite for the purposes for which such issue was authorized, the following was adopted : —

On the petition of the Brookline Gas Light Company for the approval of an issue of bonds to the amount of \$1,000,000, pursuant to the vote of the stockholders of said corporation on the eleventh day of June, 1896, to run for a term of not more than thirty years from the date thereof, for the purpose of paying obligations incurred for the enlargement and extension of its plant and the purchase of real estate for the use of the company, after public notice and hearing and upon such further investigation as was deemed requisite, it appearing that the purposes for which it is proposed to issue said bonds are lawful, and that such amount as is hereinafter approved is reasonably requisite for the purposes for which such issue of bonds is authorized, —

*Ordered*, That the Board hereby approves of the issue by the Brookline Gas Light Company, at not less than par and accrued interest, in conformity with all the requirements of law relating thereto, of second-mortgage bonds to an amount not exceeding \$425,000, payable in not exceeding thirty years from the date thereof, and bearing interest at a rate not exceeding 6 per cent.

per annum ; said bonds or the proceeds thereof to be applied to the refunding and cancelling of an equal amount of certificates of indebtedness of said company now outstanding, and to no other purpose.

PETITION OF THE MARTHA'S VINEYARD ELECTRIC LIGHT  
AND POWER COMPANY.

This was an application by the Martha's Vineyard Electric Light and Power Company for approval of an issue of new capital stock of the par value of \$15,000.

The certificate of incorporation, which was issued under date of Dec. 10, 1895, authorizes capital stock to the amount of \$15,000, and declares the purpose of the corporation to be "to manufacture, sell and distribute electricity for use for lighting, for heating and for power upon the island of Martha's Vineyard." The company did not at the time of the hearing own or operate a gas or electric plant.

This corporation is chartered for the purpose of supplying electric light, and is therefore an electric light company within the provisions of chapter 450 of the Acts of 1894, under which this application was made. It appeared from the evidence submitted at the hearing that the proceeds of such stock as might be approved by the Board were to be applied only to the purchase of a plant for the supply of electric power which was already in operation, and was held by a trustee for the benefit of the members of the petitioning corporation. A descriptive schedule of this plant was submitted and an examination of the plant was made on behalf of the Board. The Board found that the amount of stock hereinafter named was ample for the purchase of the plant described. The following was therefore adopted :—

On the application of the Martha's Vineyard Electric Light and Power Company for the approval of an issue of new capital stock to the amount of \$15,000, for the object named in said application, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and it being deemed by the Board that the issue of capital stock to the amount hereinafter named is reasonably requisite for the purpose for which such issue is authorized, as hereinafter specified, it is —

*Ordered*, That the Board hereby approves of the issue by the Martha's Vineyard Electric Light and Power Company of 110 shares of new capital stock, of the par value of \$100 each, in conformity with all the requirements of law relating thereto; the said stock, or the proceeds thereof, or so much thereof as may be necessary, to be applied to the following purpose, and to no other; to wit: to the purchase, free and clear of all incumbrances, of the electric power plant now situated in Cottage City in said Commonwealth, now or formerly owned or held by one Fred Nichols as trustee, meaning and intending thereby all the steam and electric machinery and apparatus, tools and appliances pertaining thereto, substantially as set forth in the descriptive schedule thereof, filed with the petition of said corporation; also the tract of land and buildings upon and within which the same are located.

#### PETITION OF THE WHITMAN LIGHT AND POWER COMPANY.

The Whitman Light and Power Company applied for the approval of an issue of new capital stock of the par value of \$25,000 and of bonds to the amount of \$25,000.

This company received its certificate of incorporation on June 30, 1896, and was organized for the purpose of supplying electricity for light, heat or power in Whitman and adjacent towns. It did not at the time of the hearing own or operate an electric lighting plant, but it appeared that the object of the application was to enable it to purchase the plant and property formerly owned by the Whitman Electric Company.

The Whitman Electric Company was engaged in the business of supplying electric light in the town of Whitman until early in May, 1896, when its plant was sold under foreclosure of mortgage and purchased in the interest of the bondholders, who were represented by the petitioner in this case.

From the evidence submitted at the hearing, and an examination of the plant, accounts and records of the Whitman Electric Company, the Board was satisfied that the amount of stock and bonds hereinafter named would fairly represent the structural value of the property. The following was therefore adopted: —

On the application of the Whitman Light and Power Company for the approval of an issue of new capital stock to the amount of \$25,000 and of mortgage bonds to the amount of \$25,000, for the object named in said application, it appearing that the company has complied with the law relating to such applications, and it being deemed by the Board that the issue of capital stock and bonds to the amount hereinafter named is reasonably requisite for the purpose for which such issue is authorized as hereinafter specified, it is —

*Ordered*, That the Board hereby approves of the issue by the Whitman Light and Power Company of 220 shares of new capital stock, of the par value of \$100 each, and of the issue, at not less than par and accrued interest, of mortgage bonds to an amount not exceeding \$18,000, payable in not exceeding thirty years from the date thereof, and bearing interest at a rate not exceeding 6 per cent. per annum; the said stock and bonds to be issued in conformity with all the requirements of law relating thereto, and the proceeds thereof to be applied to the following purposes and to no other; to wit: to the purchase, free and clear of all incumbrances, of all the property, real and personal, business, rights, franchises, contracts and effects of every name, nature and description, formerly belonging to the Whitman Electric Company, now or recently held by the General Electric Company, together with all the additions and improvements made to and in said property, and to no other purpose.

PETITION OF THE UNITED ELECTRIC LIGHT COMPANY OF  
SPRINGFIELD.

This was an application by the United Electric Light Company of Springfield for the approval of an issue of bonds to the amount of \$200,000, \$90,000 of the same for the construction and equipment of an auxiliary station in the village of Indian Orchard, and the remaining \$110,000 for the purpose of funding a portion of its floating debt.

The petitioner is the owner of a majority of the stock of the Indian Orchard Company, and, by the terms of chapter 386 of the Acts of 1896, “may hold the stock of the Indian Orchard Company, and may issue bonds in such amounts as the Board of Gas and Electric Light Commissioners may determine, and may mortgage or pledge as security for the payment of such bonds any or all of its estate, real and personal.” By these provisions it would seem that

Legislature intended not only to authorize the company to invest in said stock, but to issue bonds for the purpose of enabling it to acquire and retain such holdings.

The company's buildings and equipment were examined by competent experts on behalf of the Board, and an estimate of the fair structural value of the same submitted. If the shares of stock in the Indian Orchard Company be taken at a valuation fixed by the State for the purpose of taxation, and the land of the company in the city of Springfield at the cost of the same, these items, added to the amount of the appraisal referred to, give a valuation for the combined properties somewhat in excess of the amount of the outstanding stock and the bonds asked for in the petition for the purpose of reducing the floating debt.

Plans and estimates for the construction and equipment of the auxiliary station were submitted. The necessary building was partly completed, and contracts had been made for most of the equipment. The Board was satisfied that the cost of this work would exceed the amount named in the petition. Upon the completion of the new station, as planned, the company's plant and its holdings in the Indian Orchard Company at the valuation referred to will be ample to represent the entire stock and bonds then outstanding. The following was therefore adopted: —

On the petition of the United Electric Light Company of Springfield for approval of an issue of bonds to the amount of \$200,000, for the purpose of funding a part of its floating debt and of constructing and equipping an auxiliary station at Indian Orchard, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that such amount as is hereinafter approved is reasonably requisite for the purposes for which such issue of bonds is authorized, —

*Ordered*, That the Board hereby approves of the issue by the United Electric Light Company of Springfield, at not less than par and accrued interest, in conformity with all the requirements of laws relating thereto, of sinking fund bonds to an amount not exceeding \$200,000, payable in not exceeding twenty years from the date thereof, and bearing interest at a rate not exceeding 5 per cent. per annum; said bonds or the proceeds thereof to be applied to the following purposes and to no other; to wit: bonds to the amount of \$90,000, or the proceeds thereof, or so much

thereof as may be necessary, are to be applied to the payment of obligations which have been or may hereafter be incurred, for the construction and equipment of an electric station in the village of Indian Orchard in the city of Springfield, and for the construction of lines for the proper transmission of the electricity there generated; bonds to the amount of \$110,000, or the proceeds thereof, or so much thereof as the company may deem advisable, are to be applied to the funding and cancelling of an equal amount of the company's floating debt incurred for other purposes.

#### PETITION OF THE JAMAICA PLAIN GAS LIGHT COMPANY.

This was an application by the Jamaica Plain Gas Light Company for approval of the issue of 1,000 shares of new capital stock of the par value of \$100,000, for the purpose of paying its floating debt and extending and reconstructing its plant.

Of the floating debt of \$65,000, about \$45,000 included the cost of land recently purchased by the company, and the unpaid portion of a much greater sum which had been expended for the enlargement and reconstruction of the company's plant at different periods.

The district supplied by the company is a rapidly growing one, and the demands for the extension of its mains are frequent and urgent. A schedule of those which the company desired and intended to lay was submitted with the petition. A descriptive schedule was also submitted of extensive alterations and additions to the company's plant, with an estimate of their probable cost. A study of the condition of the company and its plant showed the necessity for the additions and alterations proposed, in order to secure a satisfactory and economical supply to its consumers.

Were the company free from its indebtedness on account of former improvements and the addition to its real estate, its income would be ample to provide for those extensions and alterations, which seemed imperative. If such alterations were unnecessary, this income would be ample to extinguish the debt within a reasonable period. To require both the cost of these improvements and the debt to be paid out of income might be embarrassing to the company and impose an unfair burden upon the consumers.

The necessity for a considerable expenditure for rec

struction and the existence of the debt already incurred for a similar purpose will require the application of a liberal share of the company's earnings, and may well impose upon the management a conservative policy as to dividends until the indebtedness thus incurred shall be extinguished. While such portions of the expenditure referred to as clearly represent additions to the company's property should be represented in new capital, the remainder is a legitimate charge upon earnings. For these reasons the following is adopted by the Board : —

On the application of the Jamaica Plain Gas Light Company for the approval of an issue of new capital stock to the amount of \$100,000, for the object named in said application, after public notice and hearing, it appearing that said company has complied with the law relating to such applications, and that the amount of capital stock hereinafter named is reasonably requisite for the purpose for which such issue of stock has been authorized, —

*Ordered*, That the Board hereby approves of the issue by the Jamaica Plain Gas Light Company, in conformity with all the requirements of law relating thereto, of 400 shares of new capital stock, of the par value of \$100 each, the proceeds thereof to be applied to the following purposes, and to no other; to wit: the proceeds of 250 shares to the payment of part of the present floating debt of the company and the cost of additions to plant, as described in the schedule of such additions filed with the petition; and the proceeds of 150 shares to the payment of liabilities which may be hereafter incurred for the extension of the street-main system.

And, for the purpose of determining the price or rate at which the said shares shall be offered proportionately to the stockholders of the said corporation, pursuant to chapter 472 of the Acts of 1894, it is further —

*Ordered* and determined by the Board, taking into account previous sales and other pertinent conditions, that the market value thereof for the purposes aforesaid be fixed at \$110 per share; and, if any shares of said stock shall remain unsubscribed for by the stockholders entitled to take them under the provisions of said chapter, it is further —

*Ordered*, That all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of said time and place of sale shall be published in the "Boston Daily Advertiser," the "Boston Daily Herald" and the "Boston Daily Journal," newspapers published in said city of Boston.

## MUNICIPAL OWNERSHIP.

Official reports relative to action about a municipal plant for gas or electric lighting have been received from 210 towns and cities. Included in this number are all those in which the population exceeds 1,500. Of these municipalities, 179 have taken no action during the year 1896.

The towns of Belmont, Concord and Rockland and the city of Holyoke have considered the subject for the first time.

During the year the new plant in Chicopee has been put in operation, and Danvers has nearly completed a plant for the supply of commercial lights.

The towns of Braintree, Danvers, Hingham, Hull, Marblehead, Middleborough, Needham, North Attleborough, Peabody, Reading, Wakefield and Wellesley and the city of Chicopee have now electric-light plants in operation. Of these, Middleborough and Wakefield only have works for the supply of gas. The towns of Needham and Wellesley have distributing plants for street lighting only, and purchase their electricity for this purpose from the Natick Gas and Electric Company. The town of Hingham has a distributing plant for both street and commercial use, but buys its electricity from the Weymouth Light and Power Company.

Pages 44 to 47 contain a tabular statement showing briefly the action taken within the State in relation to the municipal ownership of plants prior to the year 1896.

The pages following contain a carefully prepared history of town action upon this subject during the calendar year; later, in pages 61 to 68, inclusive, appear the financial and other data compiled from the town returns for the year ending June 30, 1896.

Two decisions of the supreme court of Massachusetts, which involve the construction of chapter 370 of the Acts of 1891, commonly known as the municipal ownership law, are inserted in Appendix B.



*Tubular Statement showing Action about Municipal Gas or Electric Plants prior to Jan. 1, 1896.*

	Votes favorable to Acceptance of the Municipal Ownership Act.		Votes against the Acceptance of the Municipal Ownership Act.	Remarks.
Arlington, . . . .	Dec. 29, 1894,	Oct. 29, 1891,	May 13, 1895,	Investigating committee report in 1895. Plant for electric street lighting only, started Oct. 15, 1892; cost to that date \$30,853. Commercial plant completed October, 1894; cost to that date \$19,950.54. Proposition rejected by the voters at annual election in December, 1893. Adverse committee report accepted in 1891. City council refused to submit question to voters, 1893. Popular vote upon establishing an electric light plant, December, 1894. Yes, 1,504; No, 182. \$81,000 appropriated; \$13,762.33 expended. Under special act. Plant for electric street lighting only; started Jan. 2, 1889. Committee on commercial lighting appointed in 1893. No action since. Investigating committee appointed 1892. No report. Adverse committee report adopted Nov 27, 1894. Adverse committee report in 1895. Adverse committee report adopted Oct. 5, 1891. Investigating committee, 1891.
Braintree, . . . .	Aug. 25, 1891,		-	
Brockton, . . . .	Dec. 30, 1892,	Nov. 9, 1893,	-	
Brookline, . . . .	-	-	-	
Cambridge, . . . .	Nov. 23, 1893,	{ Dec. 12, 1894, }	-	
Chicopec, . . . .	Nov. 30, 1894,	{ Dec. 31, 1895, }	-	
Danvers, . . . .	-	Dec. 16, 1892,	-	Investigating committee appointed 1892. No report. Adverse committee report adopted Nov 27, 1894. Adverse committee report in 1895. Adverse committee report adopted Oct. 5, 1891. Investigating committee, 1891.
East Bridgewater, . . . .	-	-	-	
Everett, . . . .	March 1, 1892, <sup>2</sup>	{ March 18, 1893, <sup>1</sup> }	-	
Fall River, . . . .	-	{ Jan. 9, 1894, }	-	
Framingham, . . . .	-	-	-	
Haverhill, . . . .	Dec. 8, 1892,	-	Dec. 30, 1891,	

Hingham,	.	.	March 13, 1893,	July 26, 1893,	-	Investigating committees, 1891 and 1892. Electric distributing plant purchased from Weymouth Company. Cost of same, to June 30, 1895, \$22,995.20. Current bought from that company. Adverse committee reports adopted Nov. 11, 1891, and March 15, 1892. Suit pending to compel town to take plant of existing company. Plant of local company bought for \$91,202, Oct. 15, 1894.
Hudson,	.	.	July 1, 1891,	Sept. 2, 1891,	-	
Hull,	.	.	June 28, 1894,	Oct. 6, 1894,	-	Investigating committee appointed 1893. Report made with no recommendations.
Lawrence, <sup>1</sup>	.	.	-	-	-	Investigating committee appointed 1893.
Lexington,	.	.	-	-	-	Proposition for investigating committee lost Oct. 15, 1891.
Malden, <sup>1</sup>	.	.	-	-	-	Investigating committee appointed 1893. Report made with no recommendations.
Manchester,	.	.	-	-	-	Plant constructed in 1894. Cost to June 30, 1895, \$73,065.21.
Marblehead,	.	.	June 22, 1891,	June 15, 1892,	-	Investigating committee appointed 1893 and in 1895.
Medford, <sup>1</sup>	.	.	April 15, 1893,	April 30, 1894,	-	Town refused to authorize bonds for a plant, March 28, 1892.
Melrose,	.	.	June 8, 1891,	March 21, 1892,	-	Voted to pass over article in warrant, 1891. Investigating committee appointed, 1895.
Methuen,	.	.	-	-	-	Combined gas and electric plant purchased of local company, and bonds for \$70,000 issued. Entire cost to June 30, 1895, \$80,217.27.
Middleborough,	.	.	March 25, 1893,	Oct. 28, 1893,	-	Electric distributing plant for street lighting only constructed, 1893; cost, \$14,095.65.
Needham,	.	.	March 7, 1892,	May 31, 1892,	-	Unfavorable committee report accepted Sept. 11, 1890.
New Bedford, <sup>1</sup>	.	.	-	-	-	

<sup>1</sup> The votes stated were passed by the city council.<sup>2</sup> This vote by the town before chartered as a city.

Tabular Statement showing Action about Municipal Gas or Electric Plants prior to Jan. 1, 1896 — Concluded.

	Votes favorable to Acceptance of the Municipal Ownership Act.		Votes against the Acceptance of the Municipal Ownership Act.	Remarks.
Newton, <sup>1</sup> . . . .	Dec.	4, 1893,	-	Three years' contract with local company made in 1894.
North Attleborough, . . . .	June	30, 1891,	-	Plant built in 1894; cost, \$51,092 56.
Norwood, . . . .	June	18, 1891,	-	Favorable committee report tabled April 19, 1892.
Peabody, . . . .	June	18, 1891,	-	Plant for electric street lighting started Sept. 27, 1892. Commercial plant started Nov. 10, 1893.
Plymouth, . . . .	Oct.	2, 1891,	-	Total cost, \$58,649 64, to June 30, 1895.
Reading, . . . .	Oct.	7, 1892,	-	Investigating committee appointed 1891.
Spencer, . . . .	-	-	Oct. 6, 1891,	Construction of plant begun in 1894. Cost to Dec. 31, 1895, \$63,371.43.
Springfield, . . . .	-	-	-	No further action proposed.
Stoneham, . . . .	June	29, 1893,	-	Favorable vote in city council Dec. 27, 1892, but inoperative because mayor did not approve. Adverse report from investigating committee, 1893.
Stoughton, . . . .	April	12, 1892,	-	Five years' contract made with local company in 1894.
Taunton, <sup>1</sup> . . . .	Dec.	14, 1895,	-	Subject considered in 1894, but action postponed indefinitely.
Wakefield, . . . .	July	9, 1891,	-	Schedule of gas and electric property filed by company. Action of 1892 thought to be ineffective.
				Plant of local company taken in 1894, under decree of court, for \$144,680. Bonds for \$180,000, authorized to pay for same and for reconstruction, extension and enlargement.

Waltham, <sup>1</sup> . . .	Dec. 23, 1895, March 7, 1892,	June 8, 1892,	- -	- -	Distributing plant for electric street lighting only built, and use begun Dec. 13, 1892; cost \$13,345.29.
Wellesley, . . .					
West Springfield, . . .	Sept. 10, 1895,	- -	- -	- -	Subject indefinitely postponed, March 4, 1889.
Weymouth, . . .	Dec. 30, 1891,	- -	July 13, 1892,	- -	Investigating committee appointed 1892. In 1894 this committee discharged and further action refused. Proposition indefinitely postponed in 1895.
Whitman, . . .	March 6, 1893,	June 22, 1893,	- -	- -	
Winchester, . . .					
Woburn, <sup>1</sup> . . .	Dec. 31, 1892,	Nov. 14, 1893,	- -	- -	

<sup>1</sup> The votes stated were passed by the city council.

The town of *Belmont*, at a meeting on March 2, adopted the following:— ,

*Voted*, That it is expedient for the town to exercise the authority conferred by chapter 370 of the Acts of 1891, by purchasing that portion of the plant of the Somerville Electric Light Company which lies within the limits of the town, or which at the time of its construction was within the limits of the town as then existing.

The vote upon this proposition was: yes, 51; no, 1. At a meeting on August 20 a like vote was adopted: yes, 33; no, 7. The selectmen were authorized to confer with the Somerville Electric Light Company, and take such action as might be necessary to carry into effect the provisions of the vote to purchase. Pursuant to the provisions of chapter 370 of the Acts of 1891, the company on September 18 filed with the clerk of the town a schedule of the portion of its plant within the limits of the town, and an offer to sell the same for the sum of \$15,000. The selectmen and the company have failed to agree on a price, and the latter has petitioned the court to enforce the obligation of the town to purchase such property.

The town of *Braintree*, at the annual meeting on March 24, voted to appropriate \$2,000 for the electric plant and \$200 to light the public library by electricity.

The special committee, appointed by the town to consider the operation of the plant and to see if the expenses could not be materially reduced, recommended various minor additions to the plant and changes in the manner of its operation: the discontinuance of all jobbing work, so far as it pertained to the wiring of buildings; the placing of meters in the town buildings; a minimum charge of not less than \$1 per quarter, exclusive of meter rent; the placing of all customers upon meter basis when present contracts for light expire; that all consumers who do not pay their bills within thirty days of the end of the quarter be cut off; and that “no circuit be established nor lines run for domestic purposes unless the town can be assured of a return equal to 10 per cent. of the investment.” On May 5 \$8,052 was voted for street lighting, “this sum being upon the basis of \$66 per year apiece for the equivalent of 122 1,200 candle-

power arc lamps, to be lighted all night, upon a moon schedule." It was also voted to appropriate the income from domestic and commercial lighting and jobbing, which, with the amount named for street lighting, was to defray operating expenses and cost of connecting new customers, interest upon the construction notes and bonds, and \$430 the yearly contribution to the sinking fund. The manager was also requested by the town to fix the price at 6 mills per ampere hour, but to use meters whenever practicable, and at other times to make "a careful estimate, so that no contract be made at a lower rate than 6 mills per ampere hour; to charge a profit of 10 per cent. on all jobbing; and make a minimum rate of \$10 per year upon all services." On October 6, \$3,000 was appropriated for the purchase of a new generator and appurtenances. The treasurer was authorized "to borrow that sum for the purpose, and to issue six notes for the sum of \$500 each, one for one year, one for two years, one for three years, one for four years, one for five years and one for six years, from their respective dates, and that the rate of interest shall not exceed 5 per cent."

In *Brookline*, at a special town meeting in December, the selectmen reported that under the instructions given in October, 1895, they had obtained estimate of the cost to the town of doing its own street lighting; had made application to the Legislature for an act to relieve the town from the burdensome provisions of the municipal lighting acts; and that a moderate bill was passed by the House, but rejected in the Senate. It was voted that the selectmen be authorized "to favor any movement that may be made to relieve cities and towns of the more burdensome provisions of the municipal lighting acts, and for this purpose to appear before the Legislature."

At a special election in the city of *Cambridge*, on April 28, the following proposition was submitted to the voters:—

*Resolved*, That it is expedient for the city of Cambridge to exercise the authority conferred upon cities under the provisions of chapter 370 of the Acts of the year 1891 and the acts in amendment thereof and in addition thereto, and thereby to establish and maintain within the limits of said city of Cambridge one or more

plants for the manufacture or distribution of electricity for furnishing light for municipal use and for the use of such of the inhabitants of the city of Cambridge as may require and pay for the same, as in said acts are provided.

Upon this proposition the whole number of votes cast was 3,016, of which 1,180 were yes, 1,829 no and 7 blank; and at a meeting of the board of aldermen, on May 19, the formal declaration was made that the question had been decided in the negative.

The city of *Chicopee* began to operate its electric plant on May 28. From January 1 to that date the plant was operated by its former owners. No appropriation has been made during the year specifically for operation or maintenance of the electric lighting plant; but, under the appropriation for lighting streets, made in December, 1895, the same payments have been made by the city to the manager of electric light as were formerly made to the *Chicopee Electric Light Company*, to wit, \$75 per light per year. An appropriation of \$3,000 was made to pay the 3 bonds maturing Dec. 1, 1896, and another of \$3,240 for the payment of interest on the 81 bonds outstanding. On July 6 the sum of \$6,000 was appropriated for "extending and introducing the incandescent lighting system to private consumers, and for repairing and extending the arc light mains." To meet this appropriation a loan of \$6,000 was authorized, to be payable in ten years from date, with interest not to exceed 5 per cent. A plant for supplying incandescent lights was installed and put in operation for street purposes on May 28, and for commercial use on July 7. The price charged for this service is 11.85 cents per thousand watt-hours. On November 2, by vote of the city council, it was required "that the public electric lights be kept burning all night, except upon such nights as the moon may shine brightly, and on such nights the lights to be kept burning during such time as in the judgment of the manager may be necessary for the proper lighting of the streets and public places in the city; and that, upon application to the manager of electric light by any person desiring to have premises owned by him wired for the purpose of lighting the same with electricity, the manager shall cause the said premises to be suitably

wired, and shall furnish all materials and fixtures and labor needed, and shall charge the owner or applicant therefor at the cost thereof to the city." The amount expended upon the incandescent plant to the close of the year was \$10,433.20. At that date there were 66 customers, having 1,489 16-candle-power lamps installed.

At the annual town meeting in the town of *Concord*, held March 30, upon the question, "Is it expedient for the town to exercise the authority conferred in section 1 of chapter 370 of the Acts of 1891, said chapter being an act to enable cities and towns to manufacture and distribute gas and electricity," the vote was as follows: yes, 267; no, 47.

The town of *Danvers*, at a session of the annual meeting, on March 11, appropriated \$1,500 for the payment of electric light notes, and on April 22 the sum of \$11,000 to increase the electric light plant, so as to introduce commercial lighting and add more street lights.

Bonds to the amount of \$11,000 were authorized, to be known as the Danvers electric loan bonds, to be dated June 1, 1896, payable June 1, 1916, with interest semi-annually, at 4 per cent. per annum. At a special meeting, on July 13, the votes passed April 22 were ratified and confirmed, and it was also voted to establish a sinking fund to pay the said electric loan, and "that there shall be contributed thereto an amount raised annually by taxation, sufficient, with the accumulations, to pay the said bonds and interest as they respectively come due."

At the same meeting the town indefinitely postponed a proposition to apply the premium received from the sale of new bonds (\$570.90) to the sinking fund for the electric light loan, and referred to the next annual meeting, by a vote of 7 yes and 1 no, a proposition to elect commissioners for the electric light loan sinking fund.

Pursuant to these votes, a plant for the purposes named above has been installed, containing the following: 1 boiler, 125 horse-power; 1 engine, 160 horse-power; 1 Westinghouse alternator, 1,200 light capacity; 1 Brush arc dynamo, with capacity of 45 1,200 candle-power lamps.

New circuits have been run, containing 7,500 feet of wire and 67 poles. The plant was put in operation by the con-



tractors on December 7, but has not yet been accepted by the town, and the new wiring contract is not yet complete. On November 24 the electric lighting committee was authorized to make such extensions of lines to connect with parties already wired or those who may wire in the future for incandescent lighting as the committee may think necessary.

The city council of *Everett*, on February 18, adopted the following:—

*Ordered*, That the committee on street lights, together with his honor the mayor, the city solicitor and our Representatives to the General Court, be authorized to appear before the legislative committee on cities, and advocate the petition of the city of *Everett* for electric light legislation now pending.

No report has been made by this committee.

The city council of the city of *Holyoke* adopted the following, on December 15:—

*Ordered*, That it is expedient for the city of *Holyoke* to exercise the authority conferred upon cities and towns by chapter 370 of the Acts of the Legislature of the year 1891, and by acts amendatory thereof or supplementary thereto, and by section 1 of said chapter, relative to the construction, purchase, leasing, establishment and the maintenance within the limits of the city of *Holyoke* of a plant for the manufacture or distribution of electricity for furnishing light for municipal use and for the use of such of the inhabitants of the city as may require and pay for the same, as provided in said chapter; *ordered*, further, that, in the opinion of the city council, the city of *Holyoke* ought to construct, purchase, lease or establish and maintain within its limits one or more plants for the manufacture or distribution of electricity for the furnishing of light, as aforesaid.

This was adopted unanimously in the board of aldermen, the full board being present, and all voting; and in the common council unanimously, seventeen members being present, and all voting; and was approved by the mayor.

In the suit of the Hudson Electric Light Company against the town of *Hudson*, to compel the latter to purchase its plant, commissioners were appointed under the provisions of chapter 370 of the Acts of 1891 to adjudicate as to the property to be taken by the town, and what the price, time

and other conditions of the sale and delivery thereof should be. This commission reported that the town should take the entire plant of the company, with all rights, contracts, agreements and easements in connection with its maintenance and operation, and should pay therefor, on or before the fifteenth day of January, 1897, the sum of \$15,300. This report was confirmed by the court, and a decree was issued, requiring this payment, with the sum of \$323.80 as the taxable costs of the suit.

At a meeting on December 21 authority was given the treasurer "to accept and pay for the conveyance to the town of the plant and property of the Hudson Electric Light Company, according to such terms and conditions as the supreme judicial court for the Commonwealth may hereafter order." The town treasurer was also "authorized and empowered to borrow not exceeding \$20,000, and give the note or notes of the town therefor on such time and at such rate of interest as the treasurer and selectmen shall determine, conformable to the provisions of chapter 370 of the Acts of the year 1891 and the acts in amendment thereof, for the purpose of purchasing, establishing and maintaining an electric light plant within the limits of the said town of Hudson." The proposition to establish a sinking fund to meet and pay indebtedness contracted by this purchase was indefinitely postponed. A proposition to adopt by-laws, under section 11 of said chapter 370, was referred to a committee. It was also voted "that a committee of five be appointed, to ascertain what price could be obtained for the electric light plant if it were sold; to ascertain what land belonging to the town or to private parties is available for the erection of a plant, and the probable cost of such plant when erected; what arrangements can be made with some company already in existence to furnish the town with electric current; and how many and what kind of additional street lamps the town requires; the said committee to report their findings with recommendations at an adjournment of this meeting, not later than Feb. 1, 1897, and as much sooner as possible."

In the town of *Hull*, on November 24, the treasurer was authorized "to hire on the town note, for one year, with

the approval of the selectmen, the sum of \$2,400, to pay for repairs in the electric-light department."

In the town of *Marblehead*, on March 23, the municipal light board was authorized to draw orders on the town treasury to pay bills contracted by them for running the department under their charge. A sum not to exceed \$1,500 was appropriated from the receipts of the board for each year, exclusively "for the purchase of meters and transformers and the connecting up of new customers," and it was also voted "that the sum of \$5,000 be and is hereby appropriated for the use of the municipal light board for new construction work and the extension of the electric plant, and the town treasurer be and is hereby authorized to hire said amount, the same to be assessed on the polls and estates of the years 1896, 1897, 1898, and made payable therefrom as follows: \$1,000 in 1896, \$2,000 in the year 1897, \$2,000 in the year 1898."

At the same meeting the municipal light board was made a committee to ascertain the cost of such additions to the present plant as would furnish power for manufacturing purposes. At a meeting on September 28, this committee reported that it was inexpedient to install such plant, and a proposition that \$5,000 be expended for such purpose was rejected, by a vote of 25 to 68.

On December 21, the special commission appointed by the city of *Medford* to investigate the cost, economy, etc., of a municipal electric-light plant, and report relative thereto, made a report favorable to the establishment of a municipal plant for street lighting and for the supply of private consumers. The report stated that it was not deemed "wise to submit the matter to the people at the last municipal election," but recommended the appointment of a light committee, with instructions to report "in order that the matter may be brought before the voters at the city election in 1897." The report concludes as follows: "Another year may develop improvements in electric lighting of which the committee will avail itself in its report, and which might to some extent conflict with the report of any committee made at this time." Upon this report an order was adopted, and approved by the mayor, on December 30, continuing this committee "in au-

thority, and the powers, duties and personality of the same, regardless of its being of future members of the city council or otherwise, through the municipal year of 1897, or until a report is received and accepted from the same."

The committee appointed by the town of *Methuen*, at the annual meeting in March, 1895, presented a report at the annual meeting in March, 1896, which contained an estimate of the probable cost to install and operate an electric lighting plant. This report contained no recommendations, and no action upon it has been taken by the town.

In the town of *Middleborough*, on March 21, it was voted "to appropriate the sum of \$10,000 to meet deficiency caused by the over-drafts of the Middleborough Gas and Electric Light Commission." The treasurer was also authorized to hire this sum, and "to issue notes, \$5,000 to be paid in the year 1905 and \$5,000 to be paid in the year 1906, the interest to be charged to the account of the Middleborough gas and electric plant." The vote upon the last proposition was: yes, 110; no, 45.

The town of *Needham*, at the annual meeting in March, voted to appropriate \$3,100 for "maintenance of electric-light plant, including interest and maturing bond."

The city council of *New Bedford*, on October 8, passed the following order:—

That the committee on street lights be authorized to investigate as to the feasibility, cost and any necessary data pertaining to the city's establishing an electric, gas or any other kind of a lighting plant for the exclusive use of the city.

The town of *Peabody*, at the annual meeting in March, made the following appropriations for extension of plant: "For incandescent construction, \$2,000; unexpended balances of the following appropriations to be continued for the current year, to wit, for extension of electric light plant, \$4,669; for arc construction, \$107.55."

The city council of *Quincy*, on January 13, adopted the following:—

*Ordered*, That his honor the mayor is hereby requested to petition the Legislature for special legislation that will enable the city of Quincy to establish a plant for municipal lighting alone;

and it is understood that the special legislation required is to enable the city of Quincy to establish a plant for municipal lighting without first buying out the plant of the Quincy Electric Light Company.

The town of *Reading*, at the annual meeting in March, voted "to raise and appropriate the sum of \$10,000, and appropriate the receipts from lighting and power for the maintenance of the electric light and power plant, and interest on bonds and notes issued for its construction, for the ensuing year." Upon a proposition to borrow the sum of \$9,000 and appropriate \$5,000 of the same to pay liabilities incurred by the municipal light board for the construction of the plant, and \$4,000 for extensions of the commercial and street-lighting systems, it was also voted "that the treasurer be authorized to borrow the sum of \$7,000, and give therefor five notes of the town of \$1,400 each, the first of such notes to be payable in one year from the time when the last one of the notes authorized by the town at the annual meeting for the year 1895 \* becomes due, and the remainder of the notes at intervals of one year therefrom and that the proceeds be appropriated for the expenses of construction and extension of the electric light plant." At a special meeting, on December 1, the town voted "to borrow the sum of \$1,500, giving the note of the town therefor, and that said sum be appropriated for new construction for the municipal electric light and power plant."

In the town of *Rockland* the committee which was appointed in March, 1895, "to consider the whole subject of electric street lighting, to report at the next annual meeting," reported at the annual meeting in March, 1896; this report was "referred back to the same committee, with

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\* At the annual meeting, on March 4, 1895, the treasurer was authorized "to borrow the sum of \$7,000, \$1,400 of the principal, together with the interest, to be paid each year for five years," the note to be dated not earlier than Oct. 15, 1895, and the amounts required annually to be assessed in each year without further vote; the money thus borrowed to be used "to complete the incandescent system of commercial lighting and for furnishing power for the use of the town and such of its inhabitants as may desire to purchase it." At the same meeting it was voted to raise and appropriate \$7,000 for the maintenance of the electric light and power plant, and also to appropriate "the receipts from commercial lighting and power for such extensions as the municipal light board may deem necessary."

instructions for further investigation in regard to independent street lighting by the town, to report at the next annual meeting."

On February 17, the city council of *Springfield* requested the committee on lighting streets "to investigate and report upon the expediency and advisability of the establishment of a municipal lighting plant." No separate report under this request was made by this committee, but in their annual report they referred to the subject as follows:—

While we have made a careful study of this very much agitated question, we do not feel competent, from our limited knowledge of the details of practical electric lighting, to submit a report sufficiently complete to even satisfy ourselves. We believe, if this question is to be seriously contemplated in the future, it should be thoroughly investigated by those having sufficient knowledge of this question to demonstrate beyond a question of doubt that it will prove a safe investment, rather than follow the suggestion of theoretical economists, who argue that, because the local company may make a profitable showing in this business, the city would also be able to do so. We are unanimous in our opinion that it would not be advisable for the city at this time to operate a plant of its own. The demand for this change is less warranted than in most cities that have undertaken it, for the very reason that our contract price is much less than the price paid in other cities, and also less than the average cost to cities furnishing their own lights.

While reports are scattered broadcast throughout the country, showing the advantages and saving to the city under municipal control, it is well to investigate these reports, and ascertain whether they contain a true statement of the facts; whether or not the conditions are the same as exist here, and a comparison of the two would be fair; whether or not the price of coal, a most important item to be considered, is one dollar per ton, or the same as here; also whether these reports all show all that should be charged to this account, such as interest on money invested, depreciation on engines, boilers and electrical machinery, loss of taxes and many other items which must be considered in estimating the actual cost.

Then, again, the laws of our State are such that, should a city decide to do its own lighting, it would be required to purchase the plant from the local company. This we consider a serious restriction.

Could the city, unhampered by any limitations, establish a plant, we very much question whether the cost to the city would be as satisfactory as the present contract price.

No action was taken upon this report.

In the city of *Taunton*, the aldermen on October 7, and the common council on October 22, adopted the following:—

*Resolved*, That it is expedient for this city to exercise the authority conferred under section 1 of chapter 370 of the Acts of 1891, in relation to the construction, purchase, leasing and using and maintaining within its limits a plant for the manufacture and distribution of electricity for furnishing light for municipal use and for the use of such of its inhabitants as may require and pay for the same.

This was approved by the mayor on November 2. This resolve was adopted by a unanimous vote of the entire board of aldermen, and in the common council by a vote of: yes, 22; no, 0; absent or not voting, 2. This question was submitted to the voters at the annual municipal election on December 8, the resolve being expressed on the ballot in the following words:—

*Resolved*, That it is expedient for the city of Taunton to exercise the authority conferred upon cities under the provisions of chapter 370 of the acts of the Legislature of the year 1891, and acts in amendment thereof and in addition thereto, and thereby to construct, purchase, lease, use and maintain within the limits of the city of Taunton a plant for the manufacture and distribution of electricity for furnishing light for municipal use and for the use of such of the inhabitants of the city of Taunton as may require and pay for the same, as in said acts are provided.

The vote upon this, as recorded and declared, was: yes, 1,952; no, 1,760; blanks, 701. On December 29 the Taunton Electric Lighting Company filed with the city clerk a schedule of its plant and property, and an offer to sell the same to the city for \$207,000.

In the town of *Wakefield*, at a meeting on May 12, a proposition to extend the “present system of street lighting by the purchase of a dynamo and other necessary appurtenances, to establish such lamps as may be necessary and to

raise and appropriate a sufficient sum of money therefor," was indefinitely postponed.

The board of aldermen of the city of *Waltham*, on December 1, adopted the following : —

*Ordered*, That his honor the mayor be and he hereby is authorized, under section 3 of chapter 454 of the Acts of the year 1893, relative to the establishment of municipal gas and electric lighting plants, to request the Waltham Gas Light Company to make and file with the city clerk a detailed statement of all the property and plant of said company now existing, which said company may propose to sell to the city of Waltham if it shall complete its decision to establish a plant, with the terms of sale proposed therefor.

On December 21 the same board adopted the following : —

*Ordered*, That the order No. 3778, passed by this board December 1, authorizing the mayor to request the Waltham Gas Light Company to file a schedule of its property with the city clerk with the terms of sale thereof, be and hereby is rescinded, and the mayor is hereby requested to withdraw such request as early as possible.

At a meeting of the board of aldermen, on December 28, the special committee on municipal lighting recommended "that the matter of authorizing the mayor to request the local company to file a schedule of its property be referred to the next board of aldermen," and this recommendation was adopted. At the same meeting the following was offered : —

*Resolved*, That it is expedient for the city of Waltham to exercise the authority conferred by chapter 370 of the Acts of 1891, entitled, "An act to enable cities and towns to manufacture and distribute gas and electricity;" and of acts in amendment or additional thereto.

The vote upon the motion to adopt this resolution was : yes, 7 ; no, 10 ; and the resolution failed to pass.

In the town of *West Springfield*, the vote on April 6 upon the question, "Is it expedient for the town of West Springfield to construct a plant for the manufacture and distribution of electricity for municipal use or sale?" was : yes, 420 ; no, 124.



In the town of *Whitman*, on May 25, a ballot was taken upon the following question, viz. : “ Is it expedient for the town to exercise the authority conferred in section 1, chapter 370 of the Acts of the Legislature of Massachusetts for the year 1891, to purchase, construct, establish and maintain within its limits a plant for the manufacture or distribution of electricity for furnishing light for municipal use and for the use of such of its inhabitants as may require and pay for the same, as provided in said chapter?” The vote upon this was : yes, 85 ; no, 56 ; and the question was declared lost, two-thirds not having voted in the affirmative. On June 27 the vote upon the same proposition was : yes, 97 ; no, 101. It was also voted to pass over the following article in the warrant : —

*Article 3.* To see if the town will choose a committee of five to consider the question of electric lighting, to obtain from the General Electric Company the lowest terms for which they will sell their plant, and a complete schedule of their property, including the number of poles set, the number of miles of wire strung, number of dynamos, alternators, tools and appurtenances that comprise the plant, and such other information as they can obtain, and report to the town at a subsequent meeting.

The following table shows the appropriations by the municipalities named on account of their lighting plants during the calendar year 1896, with rate of taxation per thousand for all municipal purposes: —

TOWN OR CITY.	For Operating Expenses.	For New Construction.	For Payment of Notes or Bonds.	For Interest.	For Sinking Fund.	Rate of Taxation.
Braintree,	\$8,252 00	\$3,000 00	\$2,000 00	1—	\$430 00	\$17.20
Chicopee, .	5,106 19	6,000 00	3,000 00	\$3,240 00	—	13.80
Danvers, .	3,700 00	11,000 00	1,500 00	220 00	—	17.20
Hingham, .	6,000 00	—	—	680 00	—	14.80
Hull, .	\$13,200 00	—	3,000 00	\$4,580 00	3,333 00	18.50
Marblehead, .	11,000 00	\$6,500 00	2,000 00	2,400 00	1,000 00	20.20
Middleborough, .	\$14,500 00	\$10,000 00	1,000 00	3,520 00	—	16.66 <sup>2</sup>
Needham, .	3,100 00	—	—	1—	—	12.60
North Attleborough, .	11,000 00	—	—	2,000 00	800 00	24.00
Peabody, .	12,000 00	\$2,000 00	3,000 00	2,075 00	800 00	16.00
Reading, .	10,000 00	8,500 00	1,000 00	2,520 00	—	15.50
Wakefield, .	4,250 00	—	3,000 00	7,080 00	—	20.00
Wellesley, .	3,300 00	—	2,000 00	540 00	—	11.00

<sup>1</sup> In addition to income.    <sup>2</sup> Included in appropriation for operating expenses.    <sup>3</sup> In addition to income; \$2,400 of this to be borrowed for special repairs.

<sup>4</sup> \$1,600 out of income.    <sup>5</sup> Including income, estimated at \$11,000.    <sup>6</sup> See page 56.

<sup>7</sup> Including income from plant.    <sup>8</sup> In addition to unexpended balances of previous appropriations for a like purpose.

The following table shows the income and expenses for the fiscal year ending June 30, 1896, with plant cost and number of consumers at that date : —

TOWN OR CITY.	Total Cost of Plant.	Cost of Land and Buildings.	Operating Expenses.	Income from Commercial Lights.	Income from Other Sources.	Number of Customers.
Braintree, . . . . .	\$57,828 78	\$7,679 80	\$9,329 24	\$4,777 31	\$156 48	167
Chicopec, . . . . .	79,450 95	24,972 92	1653 53	—	—	—
Danvers, . . . . .	16,562 06	1,620 90	3,508 21	—	—	—
Hingham, . . . . .	24,993 26	—	8,683 03	4,667 53	198 47	121
Hull, . . . . .	89,754 24	14,310 00	11,851 91	7,804 36	155 75	181
Marblehead, . . . . .	77,093 52	26,352 40	9,275 74	3,115 37	96 40	145
Middleborough, . . . . .	{ 16,882 21	5,041 55	4,311 92	3,229 19	—	123
Needham, . . . . .	{ 61,354 79	12,770 55	4,292 12	4,819 38	425 48	131
North Attleborough, . . . . .	12,150 00	—	2,272 27	—	—	—
Peabody, . . . . .	53,620 87	10,123 10	7,199 66	4,016 75	57 02	88
Reading, . . . . .	66,374 09	19,111 38	11,009 01	3,614 11	44 00	146
Wakefield, . . . . .	63,186 58	21,277 52	8,591 45	1,117 67	75 08	81
Wellesley, . . . . .	{ 75,106 67	15,980 70	8,145 56	10,639 07	1,342 58	239
	{ 78,041 21	15,600 43	11,863 27	4,133 56	678 03	99
	14,393 68	—	3,468 40	111 80	3 12	—

<sup>1</sup> Commenced operations May 28, 1896.

<sup>2</sup> No commercial business.

<sup>3</sup> Gas department.

<sup>4</sup> Electric department.

<sup>5</sup> Paid by street railway for street lights.

The following tables are designed to describe the several town plants as of June 30, 1896, and their operations for the year ending on that date : —

TOWN OR CITY.	Number of Rollers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamoes.	System Used.
Braintree, . . . . .	2	250	2	225	3	General Electric.
Chicopee, . . . . .	2	270	1	350	2	Westinghouse.
Danvers, . . . . .	1	80	1	60	5	General Electric.
Hingham, <sup>1</sup> . . . . .	—	—	—	—	2	Brush.
Hull, . . . . .	2	300	3	495	—	—
Marblehead, . . . . .	2	260	2	400	3	Westinghouse.
Middleborough, <sup>2</sup> . . . . .	2 <sup>3</sup>	180	1	150	4	Western Electric.
Needham, <sup>4</sup> . . . . .	—	—	2	—	1	Westinghouse.
North Attleborough, . . . . .	1	250	—	300	5	Thomson-Houston.
Peabody, . . . . .	2	250	2	400	—	—
Reading, . . . . .	2	250	2	300	2	Thomson-Houston.
Wakefield, <sup>2</sup> . . . . .	2	250	2	250	4	Edison.
Wellesley, <sup>4</sup> . . . . .	—	—	—	—	2	Fort Wayne.
					4	Westinghouse.
					5	Thomson-Houston.
					—	—

<sup>1</sup> Current bought of the Weymouth Light and Power Co.

<sup>2</sup> Also 2 water wheels, 125 horse-power each.

<sup>3</sup> Data about electric plant only.

<sup>4</sup> Current bought of the Natick Gas and Electric Co.

TOWN OR CITY.	MAXIMUM DYNAMO CAPACITY.		Total Length of Wire (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Street with Overhead Wires (Feet).	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Commercial Arc Lights.	Nominal Candle Power.
	Number of Lamps.	Nominal Candle Power.								
Braintree, . . . . .	150	1,200	308,900	958	92	102,550	1	91	1	1
Chicopee, . . . . .	1,600	16	184,800	450	1	79,200	118	1	1	1
Danvers, . . . . .	200	1,200	121,440	265	1	84,485	5	77	1	1
Hingham, <sup>1</sup> . . . . .	1,500	16	560,294	1,019	1	124,080	1	1	1	1
Hull, . . . . .	90	1,200	311,940	791	1	87,025	10	1	10	1,500
Marblehead, . . . . .	5,000	16	845,915	887	2	132,000	167	1	1	1
Middleborough, . . . . .	200	2,000	95,480	970	5	488,572	112	1	4	1,200
Needham, <sup>2</sup> . . . . .	1,200	16	137,425	490	1	102,960	2	1	1	1
North Attleborough, . . . . .	2,650	16	299,631	1,239	17	105,900	2	1	1	1
Peabody, . . . . .	3,000	16	258,720	410	1	184,800	1	162	1	1,200
Reading, . . . . .	192	1,200	239,900	973	8	97,300	4	119	1	1
Wakefield, . . . . .	2,000	16	297,624	817	18	99,500	1	145	1	1
Wellesley, <sup>3</sup> . . . . .	1,350	1,200	211,200	792	1	103,935	1	1	1	1
	1,650	16								

<sup>1</sup> Current bought of Weymouth Light and Power Co.<sup>2</sup> Also 1,100 feet underground conduit containing 4,800 feet of wire.<sup>3</sup> Current bought of Natick Gas and Electric Co.<sup>4</sup> Also 550 feet underground conduit containing 960 feet of wire.<sup>5</sup> Also 1,000 feet underground conduit containing 1,000 feet of wire.

NAME OF TOWN.	Number of Public Lamps.	Nominal Candle-power.	AVERAGE DURING THE YEAR.			Coal used (Tons).	Number of Carbons used.
			Lamps per Month.	Hours per Night.	Nights per Month.		
Braintree,	92	1,200	91-1,200	7.7	27.5	847	38,000
Chicopee,	109	25	108-25			152	4,500
Danvers,	118	1,200	118-1,200	5.1	30.5	143	25,500
Hingham,	150	16	50-16	6.0	24.7	—	—
Hull,	83	1,200	81-1,200	5.4	22.5	742	662
	367	32	354-32	5.0	26.2		
	960	25	255-25				
	164	1,200	151-1,200				
		2,000	2,000				
Marblehead,	10	16	42 -	8.7	29.0	634	36,500
	41	25					
	3	30					
Middleborough,	105	1,200	105-1,200	8.1	25.4	559	51,000
Needham,	310	25	310-25	7.1	25.0	—	600
North Attleborough,	2	1,200	2-1,200	5.3	26.0	643	—
Peabody,	583	32	580-32	10.0	30.4	477	128,000
Reading,	162	1,200	161-1,200	6.8	23.4	347	38,000
Wakefield,	123	1,200	112-1,200	5.0	23.4	931	45,324
Wellesley,	145	1,200	145-1,200			—	—
	503	25	462-25				

<sup>1</sup> In operation since May 28, 1896 only.

<sup>2</sup> Also 70 tons screenings and 5 cords wood.

<sup>3</sup> Also 149 tons screenings.

<sup>4</sup> Also 609 tons screenings.

<sup>5</sup> Also 1,765 bushels coke.

<sup>6</sup> No record.

NAME OF TOWN.	Price of Commercial and Domestic Lights.					
	Number of Custom- ers using Arc Lights.	Number of Com- mercial Incandes- cent Lights.	Nominal Candle- power.	Number of Custom- ers using Incan- descent Lights.	Number of Custom- ers using both Arc and Incandescent Lights.	Number of Custom- ers using Power.
Braintree, .	1	3,498	16	167	1	1
Chicopee, <sup>1</sup> .	1	1	1	1	1	1
Danvers, <sup>2</sup> .	1	1	1	1	1	1
Hingham, .	1	3 2,719	25 16	121	1	1
Hull, .	3	4,337	16	180	1	1
Marblehead, .	1	50 2,210	10 16	145	1	1
Middleborough, .	4	2,006	16	127	1	1

6 mills per lamp-hour for 16 c. p. lamps by meter. Customers pay for renewals.

20 cents per kilowatt-hour for yearly customers.<sup>3</sup>  
25 cents per kilowatt-hour for summer business.<sup>3</sup> Customers pay for renewals.

60 cents per 16 c. p. lamp per month; during months June to September, inclusive, by meter, 1 cent per ampere hour.

40 cents per 16 c. p. lamp per month during remainder of year; by meter,  $\frac{1}{4}$  cent per ampere hour.

Meter rents charged in all cases \$1.75 per year for 10 and 20 lights, \$2.00 for 40 lights. Are lights \$16.50 each per month.

$\frac{1}{4}$  cent per lamp-hour for yearly customers.

1 cent per lamp-hour for summer residents using more than \$20 worth of current.

1  $\frac{1}{4}$  cents per lamp-hour for those using a less amount.

Incandescent electric lights under contracts based on one cent per lamp-hour. Gas, gross price, \$2.75 per M. Discount on bills over \$5.00, 5 per cent. if for lighting, 20 per cent. if for fuel or manufacturing. Oil gas mixed with air.

Needham,*	-	-	-	-	-	-	† cent per 16 c. p. lamp-hour by meter.
North Attleborough, .	-	-	88	-	-	-	Under yearly contracts: 5 lights or less, 75 cents each per mo.; 6 to 15, 65 cents each; 15 to 25, 60 cents; 25 or more by special contract. If run only 3 nights per week, 75 per cent. of above rate. House rates ‡ cent per lamp hour by meter; if less than \$20 per year, meter rental of \$2. If more than 50 lights, ‡ cent per lamp hour by meter.
Peabody, . . . . .	1	1,200	16	146	1	-	By meter ‡ cent per 16 c. p. lamp-hour or 1‡ cents per ampere hour or 15 cents per kilowatt-hour.
Reading, . . . . .	-	1,550	16	81	-	-	By contract according to time burned, from 25 cents to 50 cents per month for each 16 c. p. lamp installed.
Wakefield, . . . . .	-	2,000	16	99	-	-	1 cent per ampere hour by meter. Minimum monthly charge of one dollar; contract rates per lamp per month for 16 c. p., \$1.00; 20 c. p., \$1.25; 25 c. p., \$1.50; 32 c. p., \$2.00. Customer pays for renewals.
Wellesley,*	-	-	-	-	-	-	Gas, gross price, \$2.00 per M. Discount on all bills of \$2.00 per month and upward, if paid on or before the fifteenth of the month, 10 per cent.; if used for fuel, 20 per cent. Coal gas.

\* Not yet ready for commercial lighting.

† No commercial business.

‡ Less 20 per cent.



	MID- DLEBOROUGH (Oil Gas).	WAKEFIELD (Coal Gas).
Gas made (feet), year ending June 30, 1896, . . . . .	1,294,049	7,313,000 <sup>1</sup>
Gas made (feet), year ending June 30, 1895, . . . . .	967,989	8,733,000 <sup>1</sup>
Gas sold by meter (feet), year ending June 30, 1896, . . . . .	1,199,367	6,149,100
Gas sold by meter (feet), year ending June 30, 1895, . . . . .	937,989	7,686,460
Gas sold for public lamps (feet), year ending June 30, 1896, . . . . .	-	-
Gas sold for public lamps (feet), year ending June 30, 1895, . . . . .	-	45,500
Gas used at works and offices (feet), year ending June 30, 1896, . . . . .	<sup>2</sup> -	173,200
Gas unaccounted for (feet), year ending June 30, 1896, . . . . .	-	990,700
Percentage unaccounted for, 1896, . . . . .	-	13.55
Percentage unaccounted for, 1895, . . . . .	1.36	9.61
<i>For Year ending June 30, 1896.</i>		
Daily capacity of works (feet), . . . . .	10,000	75,000
Greatest output (feet), . . . . .	7,172	32,200
Date, . . . . .	Dec. 11.	Nov. 20.
Least output (feet), . . . . .	1,510	7,400
Date, . . . . .	March 31.	July 7.
Gas materials used, . . . . .	{ Naphtha, 9,612 gals.	{ Gas coal, 665 tons; gas oil, 1,000 gals.
Fuel used, . . . . .	{ Fuel oil, 6,600 gals.; coal, 130.6 tons; wood, 9 feet.	-
Total sales of gas (feet), . . . . .	1,199,367	6,149,100
Increase over 1894-95 (per cent.), . . . . .	27.87	20.00 <sup>3</sup>
Average candle-power, . . . . .	22.6	17.5
Average price received per M feet sold, 1895-96, . . . . .	\$2 69	\$1 73
Average price received per M feet sold, 1894-95, . . . . .	\$3 64	\$1 70
Gas sold per mile of main (feet), . . . . .	504,996	755,418
Gas unaccounted for per mile of main (feet), . . . . .	-	121,707
Number of consumers per mile of main (feet), . . . . .	51.8	29.4
Gas sold per consumer (feet), . . . . .	9,751	25,728
Gas sold per meter light (feet), . . . . .	1,179	4,273
<i>Street Mains.—Length, in feet, of Each Size, June 30, 1896.</i>		
One and one-quarter-inch, . . . . .	50	1,000
One and one-half-inch, . . . . .	-	400
Two-inch, . . . . .	310	4,333
Three-inch, . . . . .	12,180	11,370
Four-inch, . . . . .	-	12,326
Six-inch, . . . . .	-	11,044
Eight-inch, . . . . .	-	2,500
Total length, . . . . .	12,540	42,973
Length in miles and feet { miles, . . . . .	2	8
feet, . . . . .	1,980	733
Increase during the year, . . . . .	-	7,293
<i>Meters. — Number of Each, June 30, 1896.</i>		
Two-light, . . . . .	-	48
Three-light, . . . . .	94	126
Five-light, . . . . .	7	39
Ten-light, . . . . .	9	11
Twenty-light, . . . . .	2	5
Thirty-light, . . . . .	2	3
Forty-five-light, . . . . .	8	2
Fifty-light, . . . . .	-	3
Eighty-light, . . . . .	-	1
One hundred and fifty-light, . . . . .	1	1
Total number in use June 30, 1896, . . . . .	123	239
Increase during year, . . . . .	8	29

<sup>1</sup> For 11 months.<sup>2</sup> No record.<sup>3</sup> Decrease.

## VIOLATIONS OF LAW.

Notices have been sent to the Attorney-General, as required by the statute, of violations of law in the following cases : —

By the Athol Gas and Electric Company and the Amherst Gas Company, in supplying gas containing sulphuretted hydrogen.

By the Adams Gas Light Company, the Amesbury and Salisbury Gas Company, the Brookline Gas Light Company, the Chicopee Gas Company, the Church Green Electric Light and Power Company, the Edison Electric Illuminating Company of Brockton, the Milton Light and Power Company, the Northampton Electric Lighting Company, the Suburban Light and Power Company, the Whitman Electric Company, the General Electric Company, the Winchendon Electric Light and Power Company and the Citizens' Gas Light Company of Reading, South Reading and Stoneham, in neglecting to make the annual returns to the Board within the time required by law.

By the Electric Light and Power Company of Abington and Rockland, in issuing, since the fifth day of July, 1894, sixty-four shares of new capital stock without the approval of the Board of Gas and Electric Light Commissioners, as required by chapter 450, Acts of 1894, and without selling the said shares at public auction.

## ACCIDENTS.

In accordance with section 2 of chapter 350 of the Acts of 1888, the Board herewith presents abstracts of the reported cases resulting in death or bodily injuries from gas and electricity manufactured and sold for light and fuel during the year 1896.

The attention of the Board has been called to seventy-six different instances of escaping gas, which have resulted in the death of fifty-one persons and injury to one hundred and eighteen, besides one instance, in which injuries were received by several firemen not included in the above number. This is a large increase over the previous year. From electricity

there have been seventeen cases, resulting in the death of five persons and injury to twelve others.

The Board feel it their duty to call public attention to this increase in the number of accidents from illuminating gas. Many are undoubtedly cases of suicide, and, while others may point that way, a close examination tends to show that some of them were more likely due to imperfect fixtures.

The Board recommends that all gas companies make a thorough inspection of the keys to burners before turning on the gas in any building, and require the keys not only to be in perfect order, but of the kind that stops turning when the gas is turned off.

The laying of street mains in the large cities is sometimes of necessity done in a hurried manner, which must be at the expense of safe and satisfactory construction. When we consider that the lives of residents along the streets are liable to be imperilled from work done in this way, it must be evident to all that too much care cannot be expended upon such work.

#### FATAL ACCIDENTS FROM GAS.

On the night of January 15 gas from a leak in a main on East Canton Street, Boston, entered the entire block of houses on each side of the street, occupied by about one hundred persons. When found, Hattie May McSwain, eighteen months of age, daughter of Alexander McSwain of 89 East Canton Street, was dead, three aged women were in a precarious condition and twenty-one others were partially asphyxiated. The discovery of the leak was made by John I. Dixon, a tenant of 88 East Canton Street, at 2 A.M. He found his wife and baby unconscious and two other persons in his house were very much overcome. At 89 East Canton Street, Hotel Lawrence, the janitor aroused over forty persons who were overcome by gas, and at number 90 many others.

On the afternoon of February 5, Cassie M. Grant, 39 years old, a lodger at 28 Upton Street, Boston, was found dead in her room, about 4 o'clock. Death was due to asphyxiation by gas. The jet was found half turned on and

the room full of gas. She had apparently been dead for some days; she lay in bed when discovered, and had probably gone to sleep and died without awaking. Her position when discovered and the arrangement of the furniture showed almost conclusively that death was entirely due to accident or carelessness in turning off the gas before retiring.

About 7.30 o'clock Tuesday night, February 4, Frank Parker of Rockland, Mass., registered at the Plymouth House, Boston. He engaged a room and retired for the night. The next afternoon a strong smell of gas was noticed emanating from his room; the door was forced open and the man was found dead in bed. The gas was turned on full force; apparently a case of suicide.

About 9 o'clock on the morning of February 12, James Severance, residing at the rear of 9 Temple Street, Haverhill, Mass., was found dead in his room. When found, his room was full of gas and a stop-cock to the gas jet was found partially open. It was thought to be a case of accident. The man had been drinking, and when he shut off the gas probably did not turn the gas-cock as far as he ought to have done.

About 5 o'clock on the afternoon of February 18, in Lowell, Mass., George E. McCurdy, residing at 65 Hampshire Street, was found dead in bed. The room was full of gas, the cock was turned on full and the doors and windows were closed. It was thought to be an accident, as there was no known cause for suicide.

At 6 o'clock A.M. on the morning of March 3, Clarence Holley, a young man of thirty-five, was found dead in his room at 86 Pinckney Street, Boston. The smell of escaping gas led to the breaking in of the door and the discovery of the body. The gas jet was open. People in the house said that young Holley came home late at night, and that he had been drinking. It seemed probable that in turning off the gas he made a mistake and turned it on again.

Two Finnish evangelists were found in bed Sunday noon, March 8, in a room at Brousseau's Hotel, 200 Friend Street, Boston, in an unconscious condition. Probably they were unaccustomed to the use of gas, and either blew out the flame or unintentionally turned the gas on after it had been

shut off. The proprietor accompanied them to the room and called their attention to the gas jet, lighted the gas and turned it off, showing them how to deal with it, and cautioned them against blowing it out. The smell of escaping gas was traced to their room, and when found they were both in bed and breathing with difficulty. A physician was called, but was unable to resuscitate them, and advised their removal to the City Hospital, where one died the following Monday and the other Tuesday night.

A young man registered by the name of E. A. Napoleon Burr, Springfield, Ill., at the American House, Boston, on the evening of April 1. He was assigned a room, and was found dead the next afternoon. He had filled the room with gas. It was afterwards learned that his name was E. A. Utz; he lived with his parents at 14 Monk Street, South Boston. No cause was learned for his act.

On the night of April 9, N. D. Clark, senior member of the firm of Clark, Hutchinson & Co., shoe dealers, committed suicide at the Copley Square Hotel, Boston, by turning on the gas. It was evident that he had planned deliberately to take his life; the cracks of the door and window had been carefully stopped with towels and parts of the bed clothing.

On the night of April 11, Augustus Warren of South Boston committed suicide by turning on the gas at the Falmouth House, Boston, where he registered under the name of George Lynde. About 9.30 the next morning there was a smell of gas detected coming from the room; the door was burst open, and he was found dead, with burners turned on and the room full of gas. He had provided himself with a bottle of mucilage and paper, and pasted up all the cracks about the door and window of the room.

On the night of April 14, a Mr. Walker, sixty-five years of age, of Chelsea, hired a room in the Eastern Hotel, Boston, and retired. The next afternoon he was found unconscious in the room, having been overcome by escaping gas. He was taken to the Massachusetts General Hospital, and died soon after arriving there. It is supposed to have been a case of accidental asphyxiation.

On the morning of April 18, Hugh McGrail, thirty-eight

years old, employed at the stable of Fuller & Lomasney, 131 Crawford Street, Roxbury, was found dead in the woman's waiting room of the stable. His death was caused by asphyxiation by gas, and is supposed to have been the result of an accident. It is thought he went into the room and hung his overcoat on the gas fixture, thereby turning on the gas, and that he then fell asleep.

Miss Appoline Theriault, who boarded at 67 Branch Street, Lowell, was found unconscious on the morning of April 27 in bed in her room with the gas-cock partly open. She died early on the morning of the 28th, without regaining consciousness.

On the morning of April 30, Ex-Police Sergeant Curtis Trask committed suicide at his home, 37 East Brookline Street, Boston, by turning on the gas. He was found dead about 11.30 A.M. He had been ill for two or three years, and had been rapidly failing in health and was very despondent.

On the morning of May 12, Zeronica Freibart, a young German girl who was employed as a domestic at 66 Monroe Street, Roxbury, was found dead in her bed, having been suffocated by gas. Her death was clearly the result of an accident.

On Tuesday, May 26, Hugo Casse of Holyoke and Emil Englehart of South Hadley went to a lodging-house at 850 Washington Street, Boston, where they occupied separate rooms. Mr. Casse cautioned Englehart to be careful about the gas. The next morning Casse knocked on the door of his friend's room, and got no response; he and the landlord forced the door, and found Englehart in bed, dead. An examination of the gas fixture showed that he had turned the key so that one jet which supplied a gas heater in the room was left wide open.

On Tuesday, June 2, a woman registered at the United States Hotel, Boston, under the name of Mrs. Casey, Brighton Street, Boston, and was assigned a room. At 12.30 P.M. the following day she was found dead in her room, with gas escaping from one of the burners, having committed suicide. She was afterward identified as Lilly Casey, eighteen years old, of Providence, R. I.

On the morning of June 3, Bridget Breen, aged twenty, a domestic at 171 Harvard Street, Dorchester, was found dead in bed, asphyxiated by gas. The stop-cock of the gas jet turned both ways, and she had turned it too far, so as to permit a slight escape of gas.

On July 10, at 1 P.M., Miss Nellie F. Murphy, twenty-three years old, of Exeter, N. H., was found dead in her room in a lodging-house, 63 Hancock Street, Boston. It was evidently a case of suicide. She had occupied this room about a week, and the proprietor, detecting the smell of gas, traced it to her room, where she was found lying on the floor, and the gas escaping in full force from a single burner.

On the night of July 20, Mrs. Margaret A. Wentworth, widow, thirty-five years old, rooming at 221 Harrison Avenue, Boston, was found in her room soon after midnight, unconscious, with the gas escaping from a single burner. She was removed to the City Hospital, where she died about noon of the 21st. It appears to have been an accidental case, as the key of the gas fixture, which turned easily, was only partly turned on. There was nothing about the room or the situation under which the woman was found that would lead to the belief that it was a case of suicide.

About 9.30 o'clock P.M., August 9, Hattie Simmons, seventeen years old, a domestic, was found dead in bed at 34 Wall Street, Boston, where she was employed. She evidently had committed suicide by turning on the gas. One end of a small rubber hose which was fastened to the gas jet was in her mouth, and the gas was fully turned on.

About 7.30 o'clock on the morning of September 1, Miss Emily Robinson, twenty-six years of age, was found dead at her residence, 8 Everett Street, Dorchester, from inhaling gas, presumably with suicidal intent. She had adjusted a piece of rubber tubing to a gas fixture in her room, turned on the gas and inhaled it at the free end of the tubing. She had not been entirely sane for several weeks.

On the night of September 21, James B. Morrison, about forty years old, of Laconia, N. H., a clergyman, committed suicide at the Revere House, Boston, being found dead in his room at about 9 o'clock in the morning, with the gas

turned on. He came to the hotel the evening before and wrote several letters, which left no doubt that it was a case of suicide.

About 10.15 A.M., September 30, George F. Crandall, sixty-five years old, of Newport, R. I., was found dead in bed at the New Marlborough Hotel, Washington Street, Boston. Two keys of the gas chandelier were turned on full. It was presumably a case of suicide, as the keys of the gas fixture were in good condition, and did not turn easily.

About 12 o'clock noon, October 7, Henry Wallace, who had registered at Hotel Alpha, Boston, as of New York City, was found unconscious in his room, with gas escaping from a single burner. A physician was called, but was unable to resuscitate him.

On the morning of October 11, Geo. P. Hunt, seventy-four years of age, was found unconscious in his room, 5 Myrtle Street, Boston, with gas escaping from a gas stove, the burner of which was open. He died soon after from heart failure.

About 12.30 P.M., October 14, Mrs. Nellie Boynton, thirty-six years old, was found dead in her room at 17a Portland Street, Boston, with gas escaping from an open gas jet. It could not be determined whether it was a case of suicide, or not.

On the morning of October 16, James Ross, aged forty-five, who registered from Melrose at the Washington Tavern, Lowell, was found dead in his room, sitting in a chair, his head resting upon a stand, and the gas turned on from the jet situated just over his head. He was under the influence of liquor when he registered, and was brought in by a friend.

About 6.20 A.M., October 22, Mary Morsberg, aged twenty-four, a domestic at 54 Monroe Street, Mt. Pleasant, Boston, was found asphyxiated, having left the gas turned on. She had recently come to the city, and may have been unused to illuminating gas, and perhaps blew out the flame.

About 6 o'clock on the morning of October 27, Mrs. Elizabeth Hart, sixty years old, and her daughter, Mrs. Sarah J. Stevenson, thirty-five years old, were found dead in





shut tight. There was an electric light in the room, so that it was not necessary to use the gas at all. He sent down for an extra blanket at 11 o'clock the night before, complaining of being cold. This would account for the transom and windows being closed. A possible explanation for the gas being turned on was that Mr. Ambuhl got up, and, in trying to turn on the electric light, turned on the gas, which was on the same chandelier, and when he finally found the electric light, forgot to turn off the gas again.

About 6 o'clock on the morning of November 17, the dead body of Mrs. Myrtle E. Jerome, aged about thirty years, was found on the floor of her bedroom, 1185 Washington Street, Boston. The room was full of illuminating gas, which was escaping from a bracket fixture whose key was partly open. Certain written messages found in the room and supposed to be in the handwriting of the deceased indicated that the gas had been turned on with suicidal intent.

About 9 o'clock on the morning of November 15, Eugene Sullivan, sixty-five years old, hostler for Hinckel Brewing Company, 394 Rutherford Avenue, Charlestown, was found dead in his room over the stable. The gas was turned on. It was thought to be a case of accidental death.

On December 5, at 9 A.M., Sarah Lawrence, aged forty-five, her daughter Sophia, aged ten, and Freeman Sawyer, a lodger, aged thirty-five, were found dead in the house which they occupied at 37 Newcomb Street, Boston. Mrs. Lawrence and her daughter were lying in the bed in their bedroom, and Sawyer was in a closet on the lower floor. The house was full of gas, which had entered and at the time of the discovery of the bodies was still entering the premises from a broken gas main in the street. Gas was not used in the house for lighting purposes. Three members of Geo. Curran's family, who lived in the next house, and a boarder named E. H. Thomas, were found under the influence of the gas, but were taken out by the police in season to save their lives.

About 2 P.M., December 7, Roco Genoro, twenty-seven years old, was found dead in bed in his room at Hotel Italy, North Square, Boston, with the gas escaping from the burner.

On the afternoon of December 9, the dead body of Edmund Clark was found in his business office at 2 Shawmut Avenue, Boston. The room contained a large amount of illuminating gas, and there was no ventilation. It appeared probable that the gas came from a defect in the main supply pipe in the cellar.

At about 5.45 A.M., on December 11, the dead body of Elizabeth O'Brien, aged seventeen years, a domestic, was found in her bed in the house where she was employed, at 82 Nelson Street, Dorchester. The room seemed full of gas, and was without ventilation. The body was undressed, in bed, and in the attitude of sleep. The key at the bracket fixture in the room was partly open; it turned somewhat easily, but was in good condition. It did not appear that the girl had any motive for self-destruction, and the conclusion was that she inadvertently let on the gas after once extinguishing it.

About 8.30 o'clock on the morning of Dec. 11, John Bauwneester, a seaman, was found unconscious in his room at the Bay State House, Hanover Street, Boston, with the gas turned on. He was removed to the Massachusetts General Hospital, and died there from the effects of gas poisoning at 11.50 A.M., December 11. It is thought he blew out the gas.

At about 8 o'clock on the morning of December 12, in a bedroom at 47 St. Botolph Street, Boston, the dead body of Samuel P. Putnam, aged fifty-eight years, and alongside of it the dead body of Mary D. Collins, aged twenty years, were found on the floor. They were both dressed. The room was filled with the gas, and had no ventilation. The bracket gas fixture had two keys very near together, one controlling a burner with a tip, the other controlling an open nipple for a drop-light tube. Both keys were open. Gas was escaping freely and with a blowing sound from the open nipple; the other burner was alight. The open nipple was directed downward, and the flow of gas was away from the other tip. The keys were in good condition, and did not open easily. There appeared to be no reason why it should be considered a case of suicide.

About 4.15 on the morning of December 22, a man and woman were registered at the Hampton House, Boston, as Donal Donovan and wife of Concord, N. H. A bell boy discovered a smell of gas which he traced to their room; repeated knocking at the door met with no response, so he entered the room by the fire-escape. The gas was about two-thirds turned on, and the man and the woman lay on the bed, apparently sleeping. On the table was a quart bottle which had contained whiskey, but was nearly empty. The police were at once notified and a physician called, but the woman died before his arrival. The man was unconscious and was removed to the Massachusetts General Hospital.

Early in the morning of December 25, the dead body of a woman named May Henry, aged thirty-five, was found in bed in her room at 25 Warrenton Street, Boston, undressed and in the attitude of sleep. The key of the gas fixture was turned on partly, but not fully. The woman was last seen alive when she went up to her room to go to bed in the evening of December 23. She appeared well at that time, and in happy spirits.

#### OTHER ACCIDENTS FROM GAS.

At noon, January 10, Mary and Annie Murphy, aged sixteen and fourteen respectively, were found unconscious at their home, 34 Harrison Avenue, Boston. They had been overcome by gas which entered the house from a leak in the gas main in front of the adjoining house. They were removed to the City Hospital. Mrs. Murphy had her windows open until evening, and it was only shortly before the girls came back from the hospital at five o'clock that she closed them. As soon as the free ventilation ceased, the gas again became perceptible. In the corner of the kitchen, in the basement nearest the street, a small hole was discovered, and it was through this that the gas seemed to be making its way. The hole was stopped, and the next morning there was hardly a trace of gas in the house.

About 6 o'clock in the evening of January 14, there was

a gas explosion in the Waverly block, fronting on Warren Avenue and City Square, Charlestown. The building was slightly burned, and the fire department called out. A. De Prato & Brother, who conduct a marble-working establishment, just before 6 o'clock discovered their shop was filling with gas from the basement. A gas pipe which entered the building from the street, was broken just inside the wall. Mr. DePrato and J. A. Gordon, the fireman of the building, went to the spot with a lighted lantern. An explosion occurred immediately. Gordon was thrown back a considerable distance and DePrato was shaken up to some extent. The flames burned both men severely about the face. Their eyebrows and hair were closely singed.

On the evening of January 18, Ralph Goodwin, nineteen years of age, and living at 2 Pine Street, Boston, was found unconscious in his room, having been overcome by escaping gas. The gas-cock was turned full on, and the police were unable to decide whether it was a case of accident or attempted suicide. Goodwin was taken to the Emergency Hospital, where he was soon out of danger. He had been out of employment about two months.

On January 22, three plumbers who were at work putting in pipes at the corner of Station Street and Columbus Avenue, Roxbury, were overcome by the gas. By prompt remedies they soon recovered.

On the evening of January 25, a fire occurred at 6 Ferdinand Street, Boston. The fire melted off the connection to a gas meter, and the firemen were shutting off the gas when an explosion occurred which knocked several of them down. Before they could recover from the shock a second meter in the cellar exploded, and several of the firemen were burned about the face, although not seriously.

On the morning of January 31, Mary Keefe, twenty-three years old, living at 3 Bowdoin Street, Boston, was found in her room in an unconscious condition, the gas being partly turned on. She was taken to the City Hospital, where she recovered.

At about 11 o'clock on the evening of February 6, an unknown couple went to Hotel Italia, 200 North Street, Bos-

ton, and were assigned a room. The next morning about 6 o'clock the watchman noticed a strong odor of gas escaping from the room, and effected an entrance. They were found in bed, both unconscious, and one of the gas jets partly turned on. A physician was summoned, and in a short time restored both to consciousness. It was thought the gas was left turned on by accident.

At about 5 o'clock on the afternoon of February 12, an inmate of the lodging-house at 28 Ash Street, Boston, detected a smell of gas, which was finally traced to the room of a Mrs. Hatfield. The door was forced open, and the woman was found lying on the bed in an unconscious condition. A physician was called, and, after laboring over her for some time, recommended her removal to the City Hospital.

On the night of February 13, an unknown lodger at 174 West Springfield Street, Boston, came in about 9 o'clock in the evening and went to his room. The next morning a smell of gas was traced to his room, which was broken into. He was found upon the bed unconscious and the gas was escaping from every jet in the room. He was removed to the City Hospital. It was undoubtedly a case of suicidal intent.

On February 19, the entire household of Dr. R. B. Dixon of 232 Clarendon Street, Boston, had a narrow escape from suffocation by gas, some members having become unconscious and others more or less under its influence, when the awakening of one prevented further danger. The family consisted of ten persons. Miss Dixon was awakened about 4 A.M., and noticed a strong odor of gas in her room, which was on the fourth floor. She at once notified the doctor, who called the others. One of the little girls he aroused with great difficulty; the two servants were unconscious when found. An investigation disclosed a break in the gas main in the street near the sidewalk.

On March 8, two Norwegian sailors secured lodging at a boarding-house at 200 Friend Street, Boston. The next noon the other inmates of the house detected a strong smell of gas escaping from the sailors' room; the door was forced

open, and both men were found in bed unconscious. A physician was summoned, and the men were removed to the City Hospital. Apparently they blew out the gas.

On the morning of March 17, Captain Manley Smith of Vineyard Haven was found unconscious in his room in the lodging-house 21 Hollis Street, Boston. He was taken to the City Hospital. It was thought he was accidentally overcome by gas escaping from the burner in the room.

At about 10 o'clock on the night of March 17, John Sliney, forty years old, was found in his room at 14 Davis Street, Boston, in an unconscious condition, with the gas turned on full. The doors and windows were tightly closed. He was removed to the City Hospital.

On the afternoon of April 14, the occupants of the house 42 Morgan Street, Charlestown, discovered a strong smell of gas, and traced it to the room of Thomas Watson. The door was burst open, and Watson was found lying upon the bed in an unconscious condition, with the gas turned on. He was removed to the General Hospital.

At 7.15 on the morning of April 20, a young girl residing at 25 Marcella Street, Boston, was unconscious when found in her room, but recovered. She did not understand shutting off the gas, although it had been explained to her.

Shortly after 7 o'clock on the evening of September 12, Rudolph Kramer, forty-five years old, of Rochester, N. H., was found in an unconscious state in his room, Hotel Saville, Cambridge Street, in Boston. A physician was called, who said he had been overcome by illuminating gas, and ordered him taken to the City Hospital. The gas was slightly turned on.

On the evening of September 19, James O'Hara, twenty-seven years old, residing at 8 Allen Street, Boston, on retiring accidentally left the gas turned on. The inmates of the house some hours later smelled gas, and traced it to his room. He was lying across the bed in an unconscious condition, and was removed to the Massachusetts General Hospital, where some hours later he regained consciousness.

At about 10 o'clock on the morning of September 24, Albert Manning tried to commit suicide at Hotel Alpha,

21 Green Street, Boston, by turning on the gas. He was found in an unconscious condition and taken to the Massachusetts General Hospital, where he recovered. The cause was supposed to be despondency. He was about thirty years of age.

On the morning of October 2, William J. Crawford of North Dana was found at the Athol House, Athol, Mass., in an unconscious condition, and gas was escaping into the room. A physician was called, and after some time restored him to consciousness. It is supposed that he mistook the gas key for an electric lamp fixture, and, thinking when it did not light that the power was not on, left it open and went to bed.

On the afternoon of October 5, what came near being a fatal accident occurred at a South End boarding-house, Boston. A young woman occupied a room which was heated by a gas radiator. On returning from a walk she lay down for a nap, and on awakening noticed a strong odor of gas. Upon attempting to rise, she found it impossible. One of the windows had been left open and she was able to reach this, but fainted, and was found there by one of the servants. A doctor was called, who in about two hours was able to restore her to consciousness. An examination showed a small hole in the pipe which supplied the gas.

On the morning of October 11, Peter Shea and his son William, while at work in the mill yard of the Chicopee Manufacturing Company, repairing a leak in the gas pipe, became unconscious. They were helped out of the trench by their fellow workmen and a physician was summoned. They were gradually restored to consciousness, and in the evening were much better. At the time of the accident the gas was shut off from the main, and the trouble must have been caused by that which had been left in the pipes.

On the morning of October 14, John O'Donnell, a lodger at 860 Second Street, South Boston, was found in an unconscious condition, and the gas burner in the room partly open. A physician was called, and after working over him for half an hour was able to resuscitate him. It is thought the gas was left turned on accidentally.



Soon after 8 o'clock on the morning of October 25, Wm. O'Brien, aged thirty-seven years, of Malden, and Mary Kelley, aged thirty-eight years, were overcome by gas in a room of the Oriental House, 280 Friend Street, Boston. A physician was called, and they revived sufficiently to enable them to leave the house.

On the morning of October 27, Wm. H. Low, living on Brown Street, Salem, Mass., was found in a semi-conscious condition from escaping gas. When he retired he thought he had turned off the gas; but about 3 o'clock his roommate came in, and, finding a strong odor of gas, immediately sought to arouse Low. A physician was summoned, who restored him to consciousness. The key to the gas-cock turned half round to turn off the gas and full round to put it on again. Low turned it clear around, and did not know it.

On the afternoon of October 28, Gilbert Putnam, Jr., was burned in an explosion of gas at his new house on Northampton Street, Holyoke. He smelled gas, and tried to find the leak with a lighted match. The leak was in a faulty fixture in his laundry; there was gas enough in the room to cause an explosion. He was badly burned on the hands and face.

On October 31, John Dower was found in a room at his home, 5 Sears Place, Boston, overcome by gas. It is thought he accidentally left the jet turned on. A physician was called, and he was removed to the City Hospital.

Early on the morning of November 22, Richard Pike, twenty-eight years old, a lodger at 49 East Springfield Street, Boston, was found in his room suffering from escaping gas. He went to bed leaving the gas-cock partly open. The odor was detected by another lodger, who burst open the door and found Pike unconscious. He was carried to the City Hospital.

On the afternoon of December 17, Geo. Rigby, a gas fitter by trade, was nearly asphyxiated while at work putting in some piping in a new house at the corner of L and East 7th streets, South Boston. He was discovered in an unconscious condition by one of the men at work in the house at

the time. A physician was called, who restored him to consciousness.

About 10.30 on the morning of December 25, Mary McLaughlin, aged sixteen years, was found in her room at 154 Leverett Street, Boston, in an unconscious condition, due to gas which escaped from defective pipes. She was removed to the Massachusetts General Hospital, and recovered.

On the afternoon of December 27, Wm. H. Gaugh of 7 Howe Avenue, South Boston, was overcome by gas while at work on the head house, Marine Park, South Boston. He was repairing pipes on the second floor, and connecting some of the fixtures. He was assisted to the open air by a companion, and sent to the City Hospital.

On the evening of December 27, the people living at Hotel Pelham, Tremont and Boylston streets, Boston, were disturbed by gas escaping from a broken main in the subway on Tremont Street. Had it not been for the presence of mind of the janitor of the house, there might have been serious results. During the afternoon the odor began to be noticed and steadily increased toward evening. About 11 o'clock a clerk in Klein's drug store was overcome, and the janitor was sent to alarm the people of the house, and to open windows and doors. A number of the guests of the house were found to be suffering from the effects of the gas. In the drug store it was thought necessary to shut off the gas, to prevent explosion. The elevator boy needed medical attendance, as well as the clerk in the drug store. Many of the hotel guests were obliged to seek quarters elsewhere. The gas seemed to come up from the basement of the hotel, having evidently forced its way through the foundations from the street main. A large force of men was summoned from the gas company, but before relief was obtained it was necessary to shut off the gas from the main.

#### FATAL ACCIDENTS FROM ELECTRICITY.

On the afternoon of February 11, William S. Goff of North Woburn, a machinist employed in the shop of Lewis Godu, Madison Avenue, Winchester, Mass., was almost

instantly killed at the shop, while about to turn on the current to an incandescent lamp. Mr. Goff reached up to turn the button, and as his hand touched the lamp he fell back with a groan to the floor, his hand firmly grasping a portion of the lamp fitting, which he pulled down as he fell. Two physicians were immediately summoned, and pronounced the man dead from an electric shock. His thumb was burned and smoke issued from his mouth soon after he received the shock, indicating that it had caused internal burning, and a half hour later the body turned black. The electricity for the shop was furnished by the Woburn Electric Light Company, and it was claimed that the shop had been wired in a faulty manner, and that two other employees had been severely shocked within a few months while turning lamp switches. After the accident to Mr. Goff it was found that some of the machinery was charged with the current, and about an hour later a fire broke out in the shop. Mr. Goff was about thirty years of age. Upon the inquest, Judge Johnson of Woburn, after reviewing the evidence at length, says: "I find that Mr. Goff's death was due primarily to a defective transformer; that the existence of this defect in the transformer was due to negligence or want of care on the part of those having charge of the business of the Woburn Electric Light Company."

On the evening of April 23, at 11.15 o'clock, at the station of the United Electric Light Company, Springfield, William A. Hayes, a dynamo tender employed by the company, was instantly killed while working in the dynamo room. He was endeavoring at the time to reverse the current on an arc circuit carrying about two thousand volts, and in so doing switched the current through his body.

On July 17, James D. Chisholm, a lineman employed by the New England Telegraph and Telephone Company, was at work on a new telephone cable attached to poles on Boylston Street, corner of Chestnut Hill Avenue, Brookline. He had been using a boatswain's chair, which hung from the suspension wire of the telephone cable, and in some manner received a fatal shock by contact with the wires of the Brookline Gas Light Company, which were attached to the

same poles, about three feet below the lowest of the telephone cables.

On the morning of September 26, James H. Hughes, residing on Linwood Street, Somerville, while attempting to leave or enter Music Hall, Boston, by means of the fire-escapes, grasped with his right hand the coupling joint of a live alternating electric wire, and received a shock which caused his death. The fire-escape was on the portion of Music Hall fronting the passageway from Bromfield Street, entering between Nos. 38 and 40 of said street. This fire-escape is about fifteen feet from the ground; it terminates on the left of the Bromfield Street entrance at a metal roof, and along the front of this roof and set back about a foot from the edge of the same is a small iron fence. There is a stand-pipe about twelve feet from the ground, and about six feet above it is a junction-box, and above that the wires are spliced by a coupling, which it was claimed was not properly taped, and which Mr. Hughes grasped.

On the morning of September 30, Wallace M. Campbell, a lineman employed by the Boston Electric Light Company, Boston, was on a high pole at the corner of Hancock Street, and Cushman Avenue, in Dorchester, when he was seen to suddenly throw up his hands and fall headlong to the sidewalk. An examination of the body showed that the right hand had been burned by the wires. The supposition is that Campbell was in the act of affixing new carbons, when he took hold of some portion of the lamp or line which gave him such a shock that he lost his balance and fell. It is uncertain whether he was killed by the shock, or the fall.

#### OTHER ACCIDENTS FROM ELECTRICITY.

On January 7, J. A. Littleton, upon going to his safe at 178 Eliot Street, received severe shocks, the safe, through contact with a gas pipe, being connected to electric light wires.

On the afternoon of February 10, John Rafferty, age thirteen years, took hold of a live wire while skating on the "Meadows," at the foot of DeWolf Street, Cambridge, badly burned his hands and was rendered unconscious.

During the storm the previous week, a pole, upon which ran a guard wire of the Cambridge Electric Light Company, was broken, and the wire fell to the ground. Whether Rafferty grasped the wire purposely, or accidentally, is not known.

On the night of February 29, at about 10.45 p.m., Harry A. Bragg, dynamo tender at the Taunton Electric Light Company's station, was injured while changing circuits on the arc switch-board. He was found in a dazed condition, although able to stand, and his hands were considerably burned. He was unable to state just how the accident occurred, and he was alone at the time.

On March 2, at Green Street, corner of Wood's Square, Jamaica Plain, Patrick Sullivan, employed by McHale & Connors, while assisting to remove a guy wire of a derrick, received a shock which caused him to fall to the ground. The guy wire had come in contact with a high-tension electric light wire.

On May 22, C. A. Geiman, a lamp trimmer, while on a lamp pole, corner of Elm Hill Avenue and Cedar Street, Roxbury, removing straw from the hanger board, received a shock causing him to fall to the ground, with a slight burn on one finger. He was badly bruised and shaken up from the fall. The current on this circuit, which was supposed to be dead, was derived from an alternating circuit of the Suburban Light and Power Company, with which it was found to be crossed.

On May 24, Owen Flanagan, while at work in a man-hole on Hawley Street, near Franklin Street, Boston, making connections, received a severe shock and had one hand badly burned. Cause, wrong connections in the man-hole, a wire belonging to an alternating circuit being connected up as an arc wire. When current was turned on the alternating circuit, Mr. Flanagan, who was working on the alternating wire, received a shock and burns.

On the morning of June 1, James E. Vahey, twenty-two years old, a lineman in the employ of the Boston Electric Light Company, was at work installing a transformer on the roof of the building 96 Washington Street, and received a shock by coming in contact with a live wire. He was stand-

ing on the top of a step-ladder at the time of the accident, and, by pushing the ladder from under him, fell to the roof, thus breaking the circuit and removing himself from the electric current.

On June 25, George Woods, aged thirteen, living at 99 Endicott Street, Boston, ascended an electric lamp pole, and upon reaching the top one hand came in contact with the base of the lamp frame and the other with the grounded pole. As a result he received bad burns on his hands and a severe shock which caused him to fall from the pole, breaking his collar-bone and fracturing his skull.

On July 29, James J. Mountain, employed by A. G. Pollard & Co., Merrimac Street, Lowell, Mass., was injured in their store under the following circumstances: an arc light failing to burn, he got up on a step-ladder to fix it, taking hold of a carbon with one hand, and probably touched the metallic part of the switch or the rod of the cash railway with the other, by which he received a slight shock, fell to the floor and suffered severe contusions of the face and brain. There were no indications that he was injured directly by the current, but was badly hurt by the fall.

On the afternoon of September 9, John Glawson, an employee of the Somerville Electric Light Company, while trimming a lamp, received a severe shock. The lamp hung from a mast-arm, from which it could be lowered to the street. The storm had broken one of the alternating current lines and grounded it. This wire was also in contact with the mast-arm. As soon as the man touched the mast-arm lock and weight he received a shock and fell insensible. He soon regained consciousness, however, and was taken home.

On Friday, September 18, at Worcester, Frank J. Geer, foreman in charge of the linemen of the Worcester Electric Light Company, was at work on a pole on Main Street, in that city, and cut a live-arc wire, by which both his hands were very badly burned.

On October 22, John West, an employee of the Boston Electric Light Company, while at work on a lamp in front of 567 Washington Street, received a shock by the back of his hand coming in contact with lead sheath of cable, while one of his fingers was in contact with the blade of the screw-

driver with which he was at work on a live portion of the the lamp mechanism. He was thrown from the step-ladder on which he was standing, and was somewhat injured by the fall.

### GAS COMPANIES.

The following table shows the corporate name, the localities supplied, the capital and par value of the shares of the gas companies in active operation on the thirtieth day of June last :—

CORPORATE NAME.	Localities Supplied.	Capital.	Par Value.
Adams Gas Light Co., . . . .	Adams, . . . .	\$17,300	\$25
Amesbury & Salisbury Gas Co., . . . .	Amesbury, . . . .	60,000	100
Amherst Gas Co., . . . .	Amherst, . . . .	25,000	100
Arlington Gas Light Co., . . . .	Arlington, . . . .	70,000	100
	Belmont, . . . .	—	—
	Winchester, . . . .	—	—
Athol Gas and Electric Co., . . . .	Athol, . . . .	25,000	100
Attleborough Gas Light Co., <sup>1</sup> . . . .	Attleborough, . . . .	46,400	100
Bay State Gas Co., . . . .	Boston (in part), <sup>2</sup> . . . .	2,000,000	100
Beverly Gas & Electric Co., . . . .	Beverly, . . . .	92,000	100
Boston Gas Light Co., . . . .	Boston (city proper), . . . .	2,500,000	500
Brockton Gas Light Co., . . . .	Brockton, . . . .	178,500	100
Brookline Gas Light Co., . . . .	Brookline, . . . .	2,000,000	100
	Boston (Brighton, Roxbury, South Boston, and Dorchester District), . . . .	—	—
Cambridge Gas Light Co., . . . .	Cambridge, . . . .	700,000	100
	Somerville (in part), . . . .	—	—
Charlestown Gas & Electric Co., . . . .	Charlestown, . . . .	500,000	50
	Somerville (in part), . . . .	—	—
	Medford (in part), . . . .	—	—
	Everett (in part), . . . .	—	—
Chelsea Gas Light Co., . . . .	Chelsea, . . . .	300,000	100
	Everett (in part), . . . .	—	—
Chicopee Gas Co., . . . .	Chicopee Centre, . . . .	40,000	100
Citizens' Gas Light Co., . . . .	Quincy, . . . .	33,000	100
Citizens' Gas Light Co. of Reading, South Reading and Stoneham, . . . .	Reading, . . . .	50,000	100
	Stoneham, . . . .	—	—
Clinton Gas Light Co., . . . .	Clinton, . . . .	73,000	500
Cottage City Gas & Electric Light Co., . . . .	Cottage City, . . . .	25,000	100
Danvers Gas Light Co., . . . .	Danvers, . . . .	20,000	50
Dedham & Hyde Park Gas & Electric Light Co., . . . .	Dedham, . . . .	100,000	50
	Hyde Park, . . . .	—	—
Dorchester Gas Light Co., . . . .	Boston (Dorchester District), . . . .	472,000	100
	Milton, . . . .	—	—
East Boston Gas Co., . . . .	Boston (East Boston), . . . .	220,000	25
Easthampton Gas Co., . . . .	Easthampton, . . . .	30,000	100
Fall River Gas Works Co., . . . .	Fall River (in part), . . . .	288,000	100
Fitchburg Gas & Electric Light Co., . . . .	Fitchburg, . . . .	150,000	50
Framingham Gas, Fuel & Power Co., . . . .	South Framingham, . . . .	75,000	100
Gardner Gas, Fuel & Light Co., . . . .	Gardner, . . . .	28,900	100

<sup>1</sup> Not incorporated.

<sup>2</sup> Sold principally to other companies.

CORPORATE NAME.	Localities Supplied.	Capital.	Par Value.
Gloucester Gas Light Co., . . .	Gloucester, . . .	\$80,000	\$50
Greenfield Gas Light Co., . . .	Greenfield, . . .	50,000	50
Haverhill Gas Light Co., . . .	Haverhill, . . .	75,000	50
	Bradford, . . .	—	—
Ipswich Gas Light Co., . . .	Ipswich, . . .	16,000	100
Jamaica Plain Gas Light Co., . .	Boston (Wards 22 & 23), .	250,000	100
Lawrence Gas Co., . . .	Lawrence, . . .	590,000	100
	Methuen, . . .	—	—
	North Andover, . . .	—	—
Leominster Gas Light Co., . . .	Leominster, . . .	50,000	100
Lexington Gas Light Co., . . .	Lexington, . . .	30,000	100
Lowell Gas Light Co., . . .	Lowell, . . .	500,000	100
	Dracut, . . .	—	—
	Tewksbury, . . .	—	—
	Chelmsford, . . .	—	—
Lynn Gas & Electric Co., . . .	Lynn, . . .	400,000	100
	Swampscott, . . .	—	—
	Saugus, . . .	—	—
Malden & Melrose Gas Light Co., .	Malden, . . .	235,000	100
	Melrose, . . .	—	—
	Medford (in part), . . .	—	—
	Everett (in part), . . .	—	—
Manufacturers' Gas Light Co., . .	Fall River (in part), . .	50,000	100
Marblehead Gas & Electric Light Co.,	Marblehead, . . .	40,000	100
Marlborough Gas Light Co., . . .	Marlborough, . . .	50,000	100
Milford Gas Light Co., . . .	Milford, . . .	72,300	100
	Hopedale, . . .	—	—
Nantucket Gas Light Co., . . .	Nantucket, . . .	36,000	100
Natick Gas Light Co., . . .	Natick, . . .	20,000	100
New Bedford Gas & Edison Light Co.,	New Bedford, . . .	550,000	100
Newburyport Gas & Electric Co., .	Newburyport, . . .	140,000	100
Newton & Watertown Gas Light Co.,	Newton, . . .	250,000	100
	Watertown, . . .	—	—
	Wellesley, . . .	—	—
	Weston, . . .	—	—
North Adams Gas Light Co., . . .	North Adams, . . .	50,000	100
Northampton Gas Light Co., . . .	Northampton, . . .	50,000	25
North Attleborough Gas Light Co., .	North Attleborough, . .	68,100	100
	Wrentham, . . .	—	—
Norwood Gas Light Co., . . .	Norwood, . . .	12,000	100
Pittsfield Coal Gas Co., . . .	Pittsfield, . . .	62,500	100
Plymouth Gas Light Co., . . .	Plymouth, . . .	40,000	100
Roxbury Gas Light Co., . . .	Boston (Roxbury Dist.), .	600,000	100
Salem Gas Light Co., . . .	Salem, . . .	300,000	100
	Peabody, . . .	—	—
South Boston Gas Light Co., . . .	Boston (South Boston), .	440,000	100
Southbridge Gas & Electric Co., .	Southbridge, . . .	50,000	50
Spencer Gas Co., . . .	Spencer, . . .	85,000	100
Springfield Gas Light Co., . . .	Springfield, . . .	500,000	100
	West Springfield, . . .	—	—
Stoughton Gas & Electric Co., . .	Stoughton, . . .	24,000	100
Taunton Gas Light Co., . . .	Taunton, . . .	80,000	50
Waltham Gas Light Co., . . .	Waltham, . . .	140,000	100
Webster Electric Co., . . .	Webster, . . .	45,000	100
	Dudley, . . .	—	—
Westfield Gas Light Co., . . .	Westfield, . . .	75,000	100
Williamstown Gas Co., . . .	Williamstown, . . .	20,000	100
Woburn Gas Light Co., . . .	Woburn, . . .	45,100	100
Worcester Gas Light Co., . . .	Worcester, . . .	500,000	100

The company at Gloucester maintains a wharf and supplies water, and that at Springfield furnishes steam for heating. In addition to these, the companies in Amherst, Athol,



# ELECTRIC LIGHT. [Jan.

Chelsea, Clinton, Cottage  
 Lawrence, Lexington, Lynn,  
 Newton, North Adams, South-  
 Waltham, Webster and West-

the names of the owners of gas  
 companies, the localities supplied,  
 the plants : —

Chicopee Falls, . . .	\$25,000 00
Holyoke, . . .	100,000 00
Ware, . . .	10,000 00

the whole number of stockhold-  
 in Massachusetts, and the value of  
 the Commonwealth : —

Whole Number of Stockholders.	Number of Stockholders resident in Massachusetts.	Value at Par of Stock held in Massachusetts.
8	8	\$17,300 00
10	10	60,000 00
37	37	25,000 00
52	40	42,000 00
8	3	2,300 00
22	17	42,000 00
4	2	300 00
39	39	92,000 00
5	2	1,500 00
60	54	177,000 00
16	6	2,200 00
428	372	623,100 00
258	240	467,650 00
120	113	287,600 00
11	11	40,000 00
8	8	33,000 00
45	42	49,200 00
24	24	73,000 00
10	10	25,000 00
18	17	11,950 00
35	29	59,650 00
11	8	470,700 00
141	118	188,425 00
39	33	25,900 00
21	12	11,400 00
50	45	131,750 00
20	17	45,500 00
14	13	24,900 00
84	83	77,950 00
35	27	45,150 00

COMPANY.	Whole Number of Stockholders.	Number of Stockholders resident in Massachusetts.	Value at Par of Stock held in Massachusetts.
Haverhill, . . . . .	46	41	\$71,300 00
Ipswich, . . . . .	16	16	16,000 00
Jamaica Plain, . . . . .	95	89	270,000 00
Lawrence, . . . . .	235	211	529,100 00
Leominster, . . . . .	68	55	49,500 00
Lexington, . . . . .	22	21	29,900 00
Lowell, . . . . .	281	232	447,400 00
Lynn, . . . . .	161	152	387,700 00
Malden, . . . . .	146	125	204,200 00
Manufacturers (Fall River), . . . . .	7	7	60,000 00
Marblehead, . . . . .	28	23	32,500 00
Marlborough, . . . . .	15	15	50,000 00
Milford, . . . . .	56	51	70,700 00
Nantucket, . . . . .	47	44	34,700 00
Natick, . . . . .	21	21	20,000 00
New Bedford, . . . . .	359	326	511,800 00
Newburyport, . . . . .	111	89	114,600 00
Newton, . . . . .	173	160	236,200 00
North Adams, . . . . .	37	29	48,800 00
Northampton, . . . . .	43	32	31,200 00
North Attleborough, . . . . .	37	32	64,300 00
Norwood, . . . . .	4	3	9,333 33
Pittsfield, . . . . .	56	42	54,600 00
Plymouth, . . . . .	36	30	30,800 00
Roxbury, . . . . .	5	3	500 00
Salem, . . . . .	229	207	286,700 00
South Boston, . . . . .	6	4	1,600 00
Southbridge, . . . . .	69	65	47,050 00
Spencer, . . . . .	17	17	85,000 00
Springfield, . . . . .	126	118	474,600 00
Stoughton, . . . . .	6	6	24,000 00
Taunton, . . . . .	115	104	75,050 00
Waltham, . . . . .	103	92	127,500 00
Webster, . . . . .	19	17	32,000 00
Westfield, . . . . .	28	25	68,500 00
Williamstown, . . . . .	5	5	20,000 00
Woburn, . . . . .	42	41	44,600 00
Worcester, . . . . .	193	179	467,500 00

The following statistics exhibit a summary of the financial operations of all the companies in the State, compiled from the items relating to the manufacture and sale of gas in the returns of the last two years made to the Board : —

	FOR YEAR ENDING JUNE 30.	
	1895.	1896.
<b>RECEIPTS:—</b>		
For gas sold by meter, . . . . .	\$4,779,821 60	\$5,517,061 62
For gas supplied to public lamps, . . . . .	187,874 48	181,046 85
From sales of coke, . . . . .	168,235 70	177,245 36
sales of tar, . . . . .	107,958 61	131,924 78
sales of ammoniacal liquor, . . . . .	22,600 45	27,133 24
rent of meters, . . . . .	2,328 20	2,274 28
rent of gas stoves and engines, . . . . .	1,213 11	1,828 37
rent of gas lamps, . . . . .	909 21	611 66
public lamps other than gas lamps, . . . . .	2,875 48	4,487 12
other sources, . . . . .	7,071 02	79 40
<b>Total, . . . . .</b>	<b>\$5,280,887 86</b>	<b>\$6,043,652 68</b>
<b>EXPENSES:—</b>		
1. Coals, . . . . .	\$846,524 85	\$888,057 50
2. Enrichers, . . . . .	474,377 84	638,322 53
3. Purifying materials, . . . . .	32,154 51	33,368 72
4. Water, . . . . .	20,528 08	21,509 29
5. Wages at works, . . . . .	396,325 26	453,266 84
6. Repairs and maintenance of works, . . . . .	206,013 06	258,199 90
7. Apparatus and machinery, . . . . .	53,008 09	17,192 18
8. Wages of meter takers, clerical labor in distribution, and salary or commissions of collectors, . . . . .	173,334 99	193,902 70
9. Repairs, renewals, and maintenance of mains and service pipes, . . . . .	168,943 25	201,736 72
10. Repairs and renewals of meters, . . . . .	103,965 88	93,187 25
11. Gas stove fixing, repairs, etc., . . . . .	—	6,428 69
12. Lighting and repairing (gas lamps only), . . . . .	12,736 95	11,510 64
13. Lighting and repairing, and materials used for other lamps, . . . . .	3,516 06	4,179 46
14. Directors' allowances, . . . . .	18,467 52	21,207 16
15. Salaries of officers, . . . . .	162,890 42	156,693 10
16. General salaries, . . . . .	123,322 96	125,697 09
17. Rent of offices, . . . . .	29,524 70	32,607 89
18. General office expenses, . . . . .	62,058 28	59,912 01
19. Taxes, . . . . .	271,810 71	291,653 84
20. Insurance, . . . . .	18,422 57	29,632 60
21. Law expenses, . . . . .	49,479 97	29,473 26
22. Claims, . . . . .	3,888 21	4,417 14
23. Bad debts, . . . . .	9,933 05	8,464 19
24. Incidental expenses, . . . . .	18,001 77	33,230 94
25. Gas bought, . . . . .	512,522 20	610,402 74
<b>Total, . . . . .</b>	<b>\$3,770,751 18</b>	<b>\$4,219,254 38</b>
Leaving an apparent net profit on their gas business of . . . . .	\$1,510,136 68	\$1,824,398 30
They have also received for interest, etc., . . . . .	9,606 47	8,338 38
for rents, etc., . . . . .	53,215 00	180,086 80
as profits from electric lighting, . . . . .	204,027 62	211,154 02
<b>Making a total of . . . . .</b>	<b>\$1,776,985 67</b>	<b>\$2,223,977 50</b>
From these receipts were paid interest on bonds and loans, . . . . .	\$337,402 76	\$272,842 02
Dividends, . . . . .	1,061,799 92	1,087,106 84
Other items, . . . . .	664,732 80	505,830 29
	<b>\$2,063,935 48</b>	<b>\$1,865,779 15</b>
Leaving a deficit for the year of . . . . .	\$286,949 81	—
Leaving a surplus for the year of . . . . .	—	\$358,198 35

Three<sup>1</sup> of the companies appear not to have earned expenses, and twenty-two<sup>2</sup> others have not earned sufficient to warrant the declaration of any dividend.

The receipts from gas sold by meter show an increase of \$737,240.02. In the year 1895 an increase was shown over the previous year of \$279,216.11. The increase given for 1896 is the largest of any year since the returns have been made.

Although the quantity of gas sold for public lamps has increased during the year, the income from this source has decreased \$6,867.63, showing an appreciable reduction in the average price of gas supplied for this purpose.

In the appendix will be found, under date of June 30, 1896, the separate balance sheets, profit and loss and manufacturing accounts of the gas companies, as taken from the annual returns, with corrections so far as made by the Board after examination and correspondence with the officers of the several companies.

Aggregates from these balance sheets and those in the returns of 1895 show the following facts: —

	June 30, 1895.	June 30, 1896.
<b>ASSETS: —</b>		
Real estate, machinery, street mains and meters,	\$23,673,337 94	\$24,548,609 51
Cash on hand, . . . . .	350,323 15	354,931 94
Due for gas, . . . . .	548,205 88	672,461 92
Other accounts due, . . . . .	246,676 80	357,431 39
Materials, etc., . . . . .	958,557 97	1,141,557 74
Notes receivable, . . . . .	85,647 47	31,672 61
Investments, . . . . .	554,603 82	478,914 72
Electric assets, . . . . .	2,766,023 38	2,866,573 36
	\$29,183,376 41	\$30,452,153 19
<b>LIABILITIES: —</b>		
Capital stock, . . . . .	\$16,751,500 00	\$16,831,200 00
Bonds, . . . . .	1,911,180 00	1,936,800 00
Notes payable, . . . . .	1,727,387 41	2,958,501 39
Unpaid bills, . . . . .	492,822 04	607,677 59
Unpaid dividends, . . . . .	20,366 71	24,345 40
Deposits, . . . . .	32,926 94	31,929 16
Interest due and unpaid, . . . . .	71,652 27	101,407 07
Other items, . . . . .	819,944 85	111,931 15
	\$21,827,780 22	\$22,606,791 76
Reserved and depreciation funds, . . . . .	551,275 76	681,132 64
	\$22,379,055 98	\$23,287,924 40
Surplus, . . . . .	6,504,320 43	7,164,228 79
	\$29,183,376 41	\$30,452,153 19

<sup>1</sup> Two last year.<sup>2</sup> Twenty-two last year.

Of these companies —

	June 30, 1895.	June 30, 1896.
60 <sup>1</sup> show an aggregate surplus of . . . .	\$7,313,040 00	\$7,693,915 29
9 <sup>2</sup> show an aggregate deficit of . . . .	508,719 66	529,686 50
Leaving total net surplus, as shown above, .	\$6,804,320 43	\$7,164,228 79
Which, added to reserves carried as liabilities, .	551,275 76	681,132 64
Would show an actual surplus of . . . .	\$7,355,596 19	\$7,845,361 43
Equivalent to a per cent. on capital of about .	44	47

<sup>1</sup> Fifty-eight in 1895.

<sup>2</sup> Nine in 1895.

The following table shows the valuation of the property of each company, as assessed by the local assessors : —

COMPANY.	Assessed Value.	COMPANY.	Assessed Value.
Adams, . . . .	\$17,600	Leominster, . . . .	\$20,500
Amesbury, . . . .	18,700	Lexington, . . . .	13,867
Amherst, . . . .	6,550	Lowell, . . . .	1,020,500
Arlington, . . . .	35,475	Lynn, . . . .	452,100
Athol, . . . .	15,500	Malden, . . . .	219,050
Attleborough, . . . .	33,000	Manufacturers (Fall River), .	55,000
Bav State, . . . .	1,022,500	Marblehead, . . . .	13,800
Beverly, . . . .	81,200	Marlborough, . . . .	52,515
Boston, . . . .	4,556,800	Milford, . . . .	86,400
Brockton, . . . .	109,700	Nantucket, . . . .	6,000
Brookline, . . . .	2,019,400	Natick, . . . .	14,400
Cambridge, . . . .	931,300	New Bedford, . . . .	694,850
Charlestown, . . . .	699,400	Newburyport, . . . .	130,200
Chelsea, . . . .	313,600	Newton, . . . .	387,595
Chicopee Gas Co., . . . .	40,000	North Adams, . . . .	34,500
Chicopee Gas Works, . . . .	40,000	Northampton, . . . .	64,900
Chicopee Falls, . . . .	10,000	North Attleborough, . . . .	58,100
Citizens' (Quincy), . . . .	13,500	Norwood, . . . .	11,000
Citizens' (Reading, etc.), . . . .	30,000	Otis Co. (Ware), . . . .	14,250
Clinton, . . . .	73,700	Pittsfield, . . . .	82,900
Cottage City, . . . .	10,400	Plymouth, . . . .	23,350
Danvers, . . . .	4,000	Roxbury, . . . .	653,409
Dedham, . . . .	47,500	Salem, . . . .	285,500
Dorchester, . . . .	327,000	South Boston, . . . .	386,100
East Boston, . . . .	241,400	Southbridge, . . . .	35,200
Easthampton, . . . .	32,000	Spencer, . . . .	21,400
Fall River, . . . .	290,100	Springfield, . . . .	654,900
Fitchburg, . . . .	150,000	Stoughton, . . . .	9,500
Framingham, . . . .	42,000	Taunton, . . . .	65,900
Gardner, . . . .	13,775	Waltham, . . . .	318,800
Gloucester, . . . .	80,000	Webster, . . . .	31,800
Greenfield, . . . .	29,000	Westfield, . . . .	75,000
Haverhill, . . . .	168,550	Williamstown, . . . .	6,533
Holyoke, . . . .	260,010	Woburn, . . . .	51,000
Ipswich, . . . .	5,400	Worcester, . . . .	674,400
Jamaica Plain, . . . .	231,500		
Lawrence, . . . .	525,000		
			\$19,283,770

Included in the above are certain companies which have electric light plants, and the following shows the assessed value of such wherever separately returned : —

Amherst, . . . . .	\$5,500	Lynn, . . . . .	\$266,600
Athol, . . . . .	9,000	Newton, . . . . .	56,900
Beverly, . . . . .	39,900	North Adams, . . . . .	15,300
Chelsea, . . . . .	108,600	Spencer, . . . . .	10,000
Clinton, . . . . .	59,500	Waltham, . . . . .	149,000
Easthampton, . . . . .	9,000	Webster, . . . . .	21,500
Fitchburg, . . . . .	100,000	Westfield, . . . . .	23,000
Holyoke, . . . . .	160,000		
Lawrence, . . . . .	90,000	Total, . . . . .	\$1,123,700

The value of the gas plants, assessed by the local assessors, is then in round numbers \$17,500,000 as there are electric plants at Brookline, Charlestown, Cottage City, Lexington, New Bedford, Newburyport and Stoughton, which are not given in the above table.

The following table shows the amount paid by each company for taxes after deducting the amounts belonging to the electrical departments, and the amount for each thousand feet of gas sold : —

COMPANY.	Amount of Taxes paid.	Amount per Thousand sold.
Adams, . . . . .	\$615 66	\$0 1409
Amesbury, . . . . .	595 09	0920
Amherst, . . . . .	109 93	1298
Arlington, . . . . .	838 20	1196
Athol, . . . . .	189 42	0396
Attleborough, . . . . .	692 81	0646
Bay State, . . . . .	20,175 45	0188
Beverly, . . . . .	736 52	0852
Boston, . . . . .	61,216 27	0569
Brockton, . . . . .	3,145 28	1293
Brookline, . . . . .	23,673 66	0343
Cambridge, . . . . .	20,490 90	1120
Charlestown, . . . . .	7,797 52	0697
Chelsea, . . . . .	4,113 74	1433
Chicopee, . . . . .	583 01	0599
Citizens' (Quincy), . . . . .	419 38	0518
Citizens' (Reading, etc.), . . . . .	620 44	1694
Clinton, . . . . .	479 32	0623
Cottage City, . . . . .	160 47	0538
Danvers, . . . . .	108 86	0389
Dedham, . . . . .	580 50	0811
Dorchester, . . . . .	5,725 84	0363

COMPANY.	Amount of Taxes paid.	Amount per Thousand sold.
East Boston, . . . . .	\$5,208 41	\$0 1129
Easthampton, . . . . .	349 66	0963
Fall River, . . . . .	6,546 69	0834
Fitchburg, . . . . .	1,647 05	0865
Frammingham, . . . . .	640 86	0510
Gardner, . . . . .	439 06	2573
Gloucester, . . . . .	2,598 42	1112
Greenfield, . . . . .	536 77	1445
Haverhill, . . . . .	3,581 53	0492
Holyoke, . . . . .	1,775 92	0297
Ipswich, . . . . .	84 32	0387
Jamaica Plain, . . . . .	3,947 75	0640
Lawrence, . . . . .	9,632 77	1168
Leominster, . . . . .	556 55	2794
Lexington, . . . . .	100 00	1826
Lowell, . . . . .	22,110 08	0758
Lynn, . . . . .	5,086 62	0411
Malden, . . . . .	3,671 38	0650
Manufacturers (Fall River), . . . . .	976 65	0467
Marblehead, . . . . .	215 23	1055
Marlborough, . . . . .	829 87	1257
Milford, . . . . .	1,545 58	1367
Nantucket, . . . . .	126 15	0598
Natick, . . . . .	278 78	0873
New Bedford, . . . . .	4,644 90	0890
Newburyport, . . . . .	1,367 37	1544
Newton, . . . . .	5,844 47	0704
North Adams, . . . . .	547 77	0258
Northampton, . . . . .	1,102 06	0667
North Attleborough, . . . . .	1,794 22	1603
Norwood, . . . . .	206 93	0522
Otis Co. (Ware), . . . . .	264 27	0789
Pittsfield, . . . . .	1,620 62	1069
Plymouth, . . . . .	467 23	1020
Roxbury, . . . . .	9,205 86	0424
Salem, . . . . .	5,502 63	1372
South Boston, . . . . .	5,153 74	0495
Southbridge, . . . . .	318 75	2239
Spencer, . . . . .	405 53	0574
Springfield, . . . . .	7,894 69	0758
Stoughton, . . . . .	157 09	2252
Taunton, . . . . .	1,775 44	0429
Waltham, . . . . .	2,462 51	1024
Webster, . . . . .	153 38	0800
Westfield, . . . . .	1,222 44	1349
Williamstown, . . . . .	206 03	2183
Woburn, . . . . .	1,079 45	1019
Worcester, . . . . .	12,712 10	0663
	\$291,653 84	-

The total sum paid by the companies for taxes, including state supervision, after apportioning to electric account that part of the gas companies' taxes belonging to their electrical departments, was \$291,653.84, an average of 5.4 cents per thousand feet of gas sold ; being an increase over the amount paid the previous year of \$19,843.13 and a decrease of six-tenths cent for every thousand feet sold.

## DIVIDENDS.

The dividends declared by the several companies during the year are shown in the following table : —

COMPANY.	Rate per Cent.	Amount of Dividends.	Amount per Thousand sold.
Adams, . . . . .	1 -	1 -	-
Amesbury, . . . . .	1 -	1 -	-
Amherst, . . . . .	6	\$1,500 00	-
Arlington, . . . . .	4	2,800 00	\$0 3993
Athol, . . . . .	-	1 -	-
Attleborough, . . . . .	10	4,640 00	4324
Bay State, . . . . .	10	200,000 00	1871
Beverly, . . . . .	8	9,200 00	-
Boston, . . . . .	9	225,000 00	2055
Brockton, . . . . .	-	1 -	-
Brookline, . . . . .	-	1 -	-
Cambridge, . . . . .	10	70,000 00	2828
Charlestown, . . . . .	6	30,000 00	-
Chelsea, . . . . .	4	12,000 00	-
Chicopee, . . . . .	6	\$ 1,800 00	1850
Citizens' (Quincy), . . . . .	-	1 -	-
Citizens' (Reading), etc., . . . . .	-	1 -	-
Clinton, . . . . .	-	1 -	-
Cottage City, . . . . .	-	1 -	7
Danvers, . . . . .	2½	500 00	1791
Dedham, . . . . .	-	1 -	-
Dorchester, . . . . .	-	1 -	-
East Boston, . . . . .	10	22,000 00	4769
Easthampton, . . . . .	6	1,800 00	-
Fall River, . . . . .	10	28,800 00	3679
Fitchburg, . . . . .	10	15,000 00	-
Framingham, . . . . .	-	1 -	-

<sup>1</sup> No dividends declared.

<sup>2</sup> An additional dividend of \$16,057.84 was declared from sale of interest in the electric light plant.



COMPANY.	Rate per Cent.	Amount of Dividends.	Amount per Thousand sold.
Gardner, . . . . .	-	1 -	-
Gloucester, . . . . .	9	\$7,200 00	\$0 4108
Greenfield, . . . . .	-	2,040 00	5493
Haverhill, . . . . .	10	7,500 00	1031
Ipswich, . . . . .	4½	720 00	3303
Jamaica Plain, . . . . .	10	25,000 00	4051
Lawrence, . . . . .	6	35,400 00	-
Leominster, . . . . .	4	2,000 00	1004
Lexington, . . . . .	2½	750 00	-
Lowell, . . . . .	12	60,000 00	2067
Lynn, . . . . .	10	40,000 00	-
Malden, . . . . .	6	14,100 00	2494
Manufacturers (Fall River), . . . . .	8	4,000 00	1911
Marblehead, . . . . .	-	1 -	-
Marlborough, . . . . .	-	1 -	-
Milford, . . . . .	10	7,230 00	6396
Nantucket, . . . . .	-	1 -	-
Natick, . . . . .	-	1 -	-
New Bedford, . . . . .	6	33,000 00	-
Newburyport, . . . . .	5	7,000 00	-
Newton, . . . . .	8	20,000 00	-
North Adams, . . . . .	8	4,000 00	-
Northampton, . . . . .	8	4,000 00	2421
North Attleborough, . . . . .	6	5,448 00	4866
Norwood, . . . . .	-	1 -	-
Pittsfield, . . . . .	12	7,500 00	4948
Plymouth, . . . . .	3½	1,400 00	3056
Roxbury, . . . . .	4½	27,000 00	1245
Salem, . . . . .	4	12,000 00	2992
South Boston, . . . . .	4	17,600 00	1689
Southbridge, . . . . .	2½	1,250 00	-
Spencer, . . . . .	-	1 -	-
Springfield, . . . . .	6	30,000 00	2382
Stoughton, . . . . .	6	1,440 00	-
Taunton, . . . . .	10	8,000 00	1933
Waltham, . . . . .	6	8,400 00	-
Webster, . . . . .	1½	675 00	-
Westfield, . . . . .	7	5,250 00	-
Williamstown, . . . . .	5	1,000 00	1060
Woburn, . . . . .	6	2,706 00	2555
Worcester, . . . . .	8	40,000 00	2086
	-	\$1,068,649 00	-

<sup>1</sup> No dividends declared.

<sup>2</sup> An additional dividend of three per cent., or \$2,400, was declared from the earnings of wharf property.

<sup>3</sup> Six per cent. on preferred stock (\$2,000) and four per cent. on common stock (\$48,000).

## PRICE OF GAS.

The following companies reduced the price of gas during the year ending June 30, 1896 :—

Beverly,	Citizens (Quincy),	Malden and Melrose,
Brockton,	Easthampton,	Newburyport,
Cambridge,	Jamaica Plain,	North Adams,
Charlestown,	Lexington,	Northampton,
Chicopee,	Lynn,	Westfield.

The Citizens Gas Light Company of Reading, South Reading and Stoneham has advanced the price during the year.

The following pages show the price charged by the several companies, June 30, 1896; the average candle-power, as shown by the tests made by the State inspector of gas; and the average price, per thousand feet sold by meter, received in the two years ending June 30, 1896:—

COMPANY.	Average Candle- power.	Gross Price.	REMARKS.	Average Price, 1894-96.	Average Price, 1896-96.
Adams, . . . . .	20.6	\$2 60	Twenty per cent. discount, if paid within 5 days from date of bill, . . . . .	\$2 02	\$2 02
Amesbury, . . . . .	20.3	2 00	Special rates to large consumers.	1 70	1 62
Amherst, . . . . .	42.4	6 00	For payment on or before the 15th of the month, if bill amounts to \$5, discount 5 per cent.; to \$10, 10 per cent.; to \$20, 15 per cent.; to \$50, 20 per cent.; to \$75, 25 per cent. Oil gas, with 5 to 8 per cent. of air, . . . . .	5 26	5 23
Arlington, . . . . .	18.0	2 60	Discounts: 50 cents per M, if bill is settled within 20 days; 10 per cent. additional to small mills, etc.; 20 per cent. to large mills, etc.; 50 per cent. for gas for cooking, . . . . .	2 49	2 49
Athol, . . . . .	20.2	3 00	Discount of ten per cent. if paid on or before the 15th of the month, . . . . .	2 26	2 16
Attleborough, . . . . .	16.9	2 00	Discount of thirty cents per M, on all bills paid on or before the 15th of the month, . . . . .	1 82	1 81
Bay State (Boston), . . . . .	18.0	1 00	Discount of twenty-five cents per M, on all bills paid on or before the 15th of the month, . . . . .	99	99 6
Beverly, . . . . .	24.5	2 20	Discount 15 cents per M, if paid within 25 days from date of bill. Large consumers, \$1.20 net, . . . . .	2 04	1 94
Boston, . . . . .	20.6	1 00	Discounts: 20 cents on bills paid within 25 days; \$1.60 per M to consumers of over 500,000 feet per annum; \$1.50 per M to consumers of over 1,000,000 feet per annum, . . . . .	1 00	99 5
Brockton, . . . . .	25.6	1 75	Discount 50 cents per M on bills paid on or before the 10th of the month. To consumers using 5,000 feet per month 75 cents per M discount; special rates to very large consumers. For fuel 75 cents per M net, . . . . .	1 86	1 54
Brookline, . . . . .	18.1	1 00		1 01	98
Cambridge, . . . . .	19.2	1 40		1 36	1 26
Charlestown, . . . . .	18.0	1 90		1 35	1 29
Chelsea, . . . . .					
Chicopee, . . . . .	18.6	2 25		1 71	1 69
				1 62	1 54

Chicopee Falls,	22.2	4 00	Discount of 25 per cent. on bills paid within 10 days. Oil gas, with 15 per cent. air,	3 00	3 00
Citizens' (Quincy),	16.3	2 00	Discounts : if bills paid within 15 days, 20 cents per M; for gas stoves, engines and	2 10	1 94
Citizens' (Reading, etc.),	25.1	2 50	other mechanical purposes, 40 cents per M,	1 99	2 25
Clinton, . . . . .	17.5	2 00	Discount 5 per cent. on bills paid within 10 days. Large consumers supplied at	1 97	1 87
Cottage City, . . . . .	-	2 20	\$1.80, with 5 per cent. discount,		
			Discount 20 cents per M, if paid in 5 days. For fuel through separate meter, \$1.20		
Danvers, . . . . .	17.5	3 00	per M net. During November, December, January, February, March and April,	1 52	1 50
Dedham, . . . . .	17.3	2 50	\$1 net per M. Water gas (non-illuminating),	2 42	2 37
Dorchester, . . . . .	23.9	1 00	Discounts : On monthly bills from \$1 to \$3, 10 per cent.; from \$3 to \$9, 20 per	2 03	2 03
East Boston, . . . . .	18.2	1 60	cent.; from \$9 to \$24, 25 per cent.; over \$24, 33½ per cent.,	1 28	1 00
Easthampton, . . . . .	18.1	2 50	Discount 20 per cent., for payment before the 15th of the month,	1 51	1 51
Fall River, . . . . .	22.6	1 70	Discount 10 cents per M, on bills paid before the 15th of the month,	2 60	2 13
			Discount to large consumers 50 cents per M; to others 20 cents. For gas stoves,		
			\$2.00 net,		
			Discounts : consumers of 1,000 feet or less per month, 10 cents per M; over 1,000		
			feet and not over 10,000 feet, 30 cents per M; over 10,000 feet, 40 cents per M;		
Fitchburg, . . . . .	17.8	2 00	to mills, 70 cents per M,	1 31	1 30
			Discount of 10 per cent. for payment on or before the 20th of the month. Large		
Framingham, . . . . .	-	90	consumers, \$1.75 to \$1.50. For gas stoves, 20 per cent. discount.	1 77	1 75
			Discounts : To consumers of 2,000 feet per month, 10 cents per M; 2,000 to 10,000		
			feet per month, 25 cents per M; 10,000 to 50,000 feet per month, 30 cents per M;		
			50,000 to 100,000 feet per month, 35 cents per M; over 100,000 feet per month, 40		
Gardner, . . . . .	50.9	6 00	cents per M. Non-illuminating water gas,	59	58
			Discounts vary according to amount used from 10 to 50 per cent., if paid by the		
Gloucester, . . . . .	17.5	1 60	10th of the month. Pure oil gas,	4 57	4 57
Greenfield, . . . . .	16.7	2 50	Discounts 12½ per cent., if paid on or before the 15th of the month,	1 42	1 42
			On bills of \$2.50 per month, for dwellings 5 per cent. discount if paid in 5 days;		
Haverhill, . . . . .	23.4	1 40	on bills of \$2.50, for stores 10 per cent., \$1.50 for fuel,	2 22	2 22
			Discount 10 cents per M, if paid on or before the 25th. Day consumption for		
Holyoke, . . . . .	19.1	1 50	manufacturing purposes, \$1.16,	1 30	1 30
			Discounts : 20 cents per M to consumers of 360,000 feet per year, 10 per cent. to		
			all others if paid within five days after presentation of bill. For gas stoves		
			used all the year, \$1.25 net,		
Ipswich, . . . . .	25.0	\$3 50	Oil gas, 33½ per cent. air,	1 37	1 33
Jamaica Plain, . . . . .	18.3	1 60	Twenty cents per M discount on all bills paid within 15 days,	3 04	3 04
Lawrence, . . . . .	19.4	1 50	Twenty cents per M discount if paid before the fifteenth of the month,	1 65	1 60
				1 36	1 31

COMPANY.	Average Candle- power.	Gross Price.	REMARKS.	Average Price, 1894-96.	Average Price, 1896-98.
Leominster, . . . . .	29.7	\$4 00	Oil gas, with 40 per cent. air. Discount 50 cents per M on monthly bills of 3,000 feet and over.	\$3 82	\$3 85
Lexington, . . . . .	28.1	6 00	Discount for payment by the 10th of the month; on bills of less than \$2, 10 per cent.; \$2 and over, 25 per cent. Oil gas, with 33½ per cent. air, . . . . .	5 40	5 08
Lowell, . . . . .	20.0	1 20	Discount 20 cents per M, if paid within 5 days, . . . . .	1 00	1 00
Lynn, . . . . .	18.8	1 30	Discount 20 cents per M, for payment within 10 days. Gas engines \$1.00 per M net, . . . . .	1 22	1 18
Malden, . . . . .	17.7	1 80	Discount 30 cents per M, if paid by the 20th of the month, . . . . .	1 61	1 57
Manufacturers (Fall River), . . . . .	18.4	-	To consumers using less than 500 feet per month, \$1.50 per M; using 500 feet and less than 1,000 feet, \$1.70 per M; consumers of 1,000 feet or more per month, \$1.40 per M. To mills, \$1.00 per M. To the city, \$1.25, . . . . .	1 10	1 09
Marblehead, . . . . .	17.5	3 00	Discounts: 10 per cent. on monthly bills of \$1 to \$3; 20 per cent. on bills from \$3 to \$9, and 25 per cent. on bills over \$9, . . . . .	2 28	2 45
Marlborough, . . . . .	16.0	2 50	Discounts: 10 per cent. on monthly bills for not less than 1,000 feet, and 20 per cent. when for not less than 2,000 feet; 40 per cent. for fuel purposes, . . . . .	2 06	2 04
Milford, . . . . .	17.2	2 00	Bills amounting to \$5 per month, 6 per cent. discount; \$10 a month, 10 per cent.; \$50 a month, 15 per cent., . . . . .	1 85	1 84
Nantucket, . . . . .	18.1	2 50	Net rate to most consumers \$2; to some \$1.50, . . . . .	2 01	2 02
Natick, . . . . .	16.8	2 00	Discounts: 10 cents per M, if paid on or before the 15th of the month; 20 cents per M to consumers of 4,000 feet, . . . . .	1 78	1 76
New Bedford, . . . . .	19.4	1 80	Less than 4,000 feet per month 10 per cent. discount; 4,000 feet or over per month 25 per cent. discount for payment by the 10th of the month. Special rate for power purposes on 50,000 to 65,000 feet per month \$1.10 per M; over 65,000 feet \$1.00 per M, . . . . .	1 54	1 53
Newburyport, . . . . .	17.2	2 00	Discounts: 6 per cent. if paid within 10 days, . . . . .	1 98	1 90
Newton, . . . . .	18.1	1 80	30 cents per M discount for cash in 20 days. Additional rebate of 10 cents per M for 500,000 feet per year, . . . . .	1 58	1 50
North Adams, . . . . .	17.1	1 75	To some consumers, for mill consumption, special rates, . . . . .	1 58	1 50
Northampton, . . . . .	18.0	2 00	To large consumers, 20 per cent. discount, if paid within 5 days, . . . . .	1 87	1 88
North Attleborough, . . . . .	16.8	2 50	Discount of 50 cents per M, on bills paid on or before the 15th of the month, . . . . .	2 00	2 00
Norwood, . . . . .	18.3	2 25	If paid within 15 days, discount of 25 cents per M, . . . . .	2 00	2 00
Otis Company (Ware), . . . . .	16.9	2 00	Public institutions, \$1.75, . . . . .	1 99	2 00



The average price paid by consumers for coal gas to the companies selling annually more than 30,000,000 feet each is \$1.12 per thousand feet. If the Boston and Brookline companies be excluded the average is \$1.22. The average price received by the remainder of the coal-gas companies from sales by meter is \$1.68, making an average for all of \$1.17 per thousand. If the amount sold by the Bay State to other companies be included in the computations the average price received by all the companies is \$1.05 per thousand and by those selling annually more than 30,000,000 feet is \$1.00. The average price for oil gas is \$3.93 per thousand feet.

The average price paid for coal gas in 1886 was \$1.72; in 1887, \$1.66; in 1888, \$1.56; in 1889, \$1.45; in 1890, \$1.39; in 1891, \$1.31; in 1892, \$1.38; in 1893, \$1.27; in 1894, \$1.26; and in 1895, \$1.10.

The following table shows the amount of gas made in the year ending June 30, 1896, and in the year ending June 30, 1895; the amount sold by meter and to public lamps in both these years; the amount used at works and offices; with the amount of gas unaccounted for during the year ending June 30, 1896, and the percentage of unaccounted-for gas in both years.

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NOTE.—The terms “coal gas” and “coal-gas companies” whenever used in the report are intended, unless otherwise qualified, to include all the companies except those that make their gas entirely from oil distilled in closed retorts externally fired.

## Coal Gas.

COMPANY.	Gas made. Year ending June 30, 1896.	Gas made. Year ending June 30, 1896.	Gas sold by Meter. Year ending June 30, 1896.	Gas sold by Public Lamps. Year ending June 30, 1896.	Gas sold for Public Lamps. Year ending June 30, 1896.	Gas used at Works and Offices. Year ending June 30, 1896.	Gas unac- counted for. Year ending June 30, 1896.	Percent- age unac- counted for 1896.	Percent- age unac- counted for 1896.
Adams, . . . . .	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.	Feet.		23.85
Amenbury, . . . . .	6,196,000	4,367,400	4,368,800	272,250	223,000	30,000	481,850	6.54	13.91
Arlington, . . . . .	6,237,500	6,190,400	6,193,800	-	-	92,200	2,061,360	22.40	24.70
Attol, . . . . .	9,165,750	7,012,200	6,193,800	-	-	213,500	246,460	4.69	6.57
Attleborough, . . . . .	8,255,000	4,200,400	3,725,200	-	-	120,200	1,108,200	9.64	9.10
Bay State, . . . . .	11,683,000	10,750,600	10,450,000	-	-	2,332,837	-	-	-
Beverly, . . . . .	1,071,256,000	877,878,000	876,788,108	68,150	62,900	154,500	937,960	9.63	10.82
Boston, . . . . .	9,742,100	9,086,700	7,923,000	9,983,770	10,896,760	2,894,700	32,692,680	2.89	3.88
Brockton, . . . . .	1,180,199,700	1,067,406,100	1,007,273,700	-	-	600,000	4,918,124	16.64	16.10
Brookline, . . . . .	28,740,200	25,803,900	21,127,600	46,738,498	46,029,583	6,116,550	58,990,067	7.77	7.15
Cambridge, . . . . .	753,824,000	618,146,400	643,372,060	5,318,645	5,840,274	1,191,000	15,112,455	7.68	8.14
Cambridge, . . . . .	199,495,300	174,422,000	177,603,200	7,925,667	8,206,761	1,145,000	9,490,898	8.43	11.66
Charlestown, . . . . .	112,511,087	104,667,300	83,214,564	-	-	330,000	6,341,760	17.83	23.37
Chelsea, . . . . .	83,376,000	86,877,000	28,704,250	27,668	28,880	141,000	1,659,332	14.40	19.10
Chicopee, . . . . .	11,525,000	10,170,200	9,702,400	1,000,000	1,000,000	173,200	2,324,100	21.94	80.84
Citizens' (Quincy), . . . . .	10,594,500	9,962,175	7,063,300	-	-	8,000	1,028,610	21.91	19.66
Citizens' (Reading, etc.), . . . . .	4,695,310	5,182,610	3,661,800	-	-	180,800	1,428,982	15.81	17.91
Citizens', . . . . .	9,313,300	7,974,700	6,364,000	689,000	684,400	-	614,600	18.01	20.50
Cottage City, . . . . .	3,412,500	3,381,700	2,108,900	-	-	94,500	944,800	24.66	21.37
Danvers, . . . . .	3,633,100	3,430,200	2,791,200	-	-	256,800	1,776,200	19.33	22.81
Dedham, . . . . .	9,185,500	7,244,000	5,551,800	23,648,900	21,780,827	240,800	-	-	-
Dorchester, . . . . .	188,088,300	114,777,627	134,285,600	6,627,978	6,965,659	499,700	8,401,795	15.37	14.66
East Boston, . . . . .	55,015,000	51,408,000	39,498,600	-	-	78,000	685,700	13.88	10.79
Easthampton, . . . . .	4,219,000	3,702,920	3,553,900	-	-	469,000	4,031,020	4.89	7.05
Fall River, . . . . .	82,777,900	63,260,900	77,565,000	706,780	843,361	650,000	1,683,900	7.88	11.03
Fitchburg, . . . . .	21,357,400	19,480,000	16,130,000	616,000	546,800	764,100	615,000	4.41	6.81
Framingham, . . . . .	13,563,000	14,453,000	12,563,100	-	-	-	-	-	-

\* Gas bought.

† 3,049,400 to private consumers, 1,065,704,560 to other companies.





Salem,	45,478,000	43,452,000	40,112,900	36,040,800	—	904,500	4,402,200	9.63	13.04
South Boston,	2105,910,000	76,450,000	97,144,800	65,383,700	7,075,204	380,100	1,837,098	1.26	4.37
Spencer,	8,329,400	7,883,900	7,041,000	4,785,800	—	880,000	5,688,200	10.67	9.44
Springfield,	110,030,000	103,934,000	103,664,800	96,168,440	445,300	968,700	5,006,200	4.56	6.09
Taunton,	43,864,000	40,084,000	39,962,000	36,889,500	1,431,600	562,400	1,913,000	4.36	3.16
Waltham,	27,490,900	23,519,400	23,170,500	18,786,400	871,000	512,400	2,956,000	10.75	14.86
Wester,	2,324,600	2,268,100	1,916,300	1,905,500	—	89,500	—	22.63	13.59
Westfield,	10,067,000	9,011,200	8,925,700	7,831,600	133,333	106,700	824,267	8.24	10.16
Woburn,	11,480,800	10,643,500	10,590,400	9,352,350	—	125,000	768,400	6.67	9.94
Worcester,	203,789,000	189,402,000	189,610,900	166,459,600	2,045,100	962,400	10,926,000	5.37	5.91

## Oil Gas.

Amherst,	1—	1—	835,338	815,375	11,404	17,487	5,000	1—	—	—
Chicopee Falls,	8,121,423	3,026,436	1,278,400	1,158,460	—	1—	—	—	—	—
Gardner,	1—	1—	1,706,100	785,900	—	—	—	—	—	—
Ipawich,	2,191,700	1,843,226	2,118,800	1,778,800	60,900	44,402	10,000	—	—	0.90
Leominster,	2,323,480	2,152,880	1,991,965	1,826,490	—	—	75,000	293,800	11.86	12.26
Lexington,	687,260	598,280	641,700	515,960	—	—	20,000	117,660	17.11	10.41
Southbridge,	1—	1—	1,425,570	1,347,600	—	—	1—	1—	—	—
Stoughton,	1—	1—	667,650	686,600	—	—	1—	1—	—	—
Williamstown,,	1—	1—	911,400	800,500	32,200	24,030	10,000	—	—	—

<sup>1</sup> Quantity not given.<sup>2</sup> Gas bought.<sup>3</sup> Quantity used in mills of company unknown.

The following table shows the daily capacity of the several works, June 30, 1896, and the greatest and least day's output during the year ending with that date, for each of the companies:—

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
Adams, . . .	150,000	1 -	-	1 -	-
Amesbury, . . .	100,000	44,000	Jan. 24,	10,000	Aug. 3.
Amherst, . . .	8,000	6,000	Dec. 10,	600	July 2.
Arlington, . . .	500,000	42,530	Jan. 9,	9,970	Aug. 1.
Athol, . . .	75,000	36,700	Nov. 25,	4,900	June 3.
Attleborough, . . .	100,000	57,000	Dec. 13,	21,000	Aug. 6.
Bay State, . . .	4,000,000	4,912,000	Jan. 6,	565,000	July 4.
Beverly, . . .	50,000	47,500	Jan. 24,	12,200	July 28.
Boston, . . .	6,000,000	5,255,000	Jan. 6,	927,000	July 21.
Brockton, . . .	100,000	135,688	Dec. 24,	31,086	July 21.
Brookline, . . .	4,500,000	3,503,000	Jan. 6,	968,000	July 21.
Cambridge, . . .	1,000,000	909,606	Jan. 7,	226,800	Aug. 18.
Charlestown, . . .	800,000	508,000	Jan. 6,	140,000	July 7.
Chelsea, . . .	250,000	163,000	Dec. 24,	45,000	July 21.
Chicopee, . . .	150,000	69,200	Dec. 30,	13,500	Aug. 6.
Citizens' (Quincy), . . .	70,000	41,100	Dec. 18,	15,700	July 8.
Citizens' (Reading, etc.), . . .	250,000	16,000	Dec. 24,	2,700	July 7.
Clinton, . . .	90,000	58,100	Jan. 10,	9,300	Aug. 5.
Cottage City, . . .	60,000	32,000	Aug. 21,	1,900	Dec. 20.
Danvers, . . .	30,000	22,998	Dec. 3,	3,296	June 22.
Dedham, . . .	75,000	47,900	Dec. 2,	7,400	June 11.
Dorchester, . . .	300,000	678,000	Jan. 6,	239,000	July 8.
East Boston, . . .	400,000	240,961	Dec. 24,	78,937	June 21.
Easthampton, . . .	30,000	37,950	Nov. 27,	3,860	July 8.
Fall River, . . .	500,000	448,800	Jan. 3,	85,600	July 7.
Fitchburg, . . .	150,000	103,800	Dec. 24,	22,900	July 21.
Framingham, . . .	250,000	57,000	Dec. 24,	14,200	May 3.
Gardner, . . .	18,000	-	-	-	-
Gloucester, . . .	180,000	121,500	Dec. 24,	24,200	May 10.
Greenfield, . . .	60,000	20,300	Dec. 8,	5,500	May 11.
Haverhill, . . .	400,000	363,000	Dec. 13,	94,000	Aug. 4.
Holyoke, . . .	500,000	420,189	Dec. 2,	70,211	July 7.
Ipswich, . . .	-	17,000	Dec. 28,	1,500	July 4.
Jamaica Plain, . . .	500,000	296,002	Dec. 11,	98,094	Aug. 4.
Lawrence, . . .	1,000,000	438,115	Dec. 2,	89,479	July 7.
Leominster, . . .	30,000	13,405	Feb. 7,	2,930	June 17.
Lexington, . . .	20,000	-	-	-	-
Lowell, . . .	2,000,000	1,630,000	Nov. 25,	343,000	July 21.
Lynn, . . .	700,000	592,500	Dec. 24,	175,300	July 21.
Malden, . . .	315,000	325,000	Dec. 31,	95,300	July 28.
Manufacturers (Fall River, . . .	200,000	212,000	Feb. 6,	27,800	June 22.
Marblehead, . . .	40,000	13,600	Feb. 17,	5,000	May 24.
Marlborough, . . .	150,000	49,400	Jan. 11,	6,600	June 19.
Milford, . . .	80,000	68,870	Dec. 3,	14,980	July 21.

<sup>1</sup> No record.

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
Nantucket, . . .	30,000	14,830	Aug. 3,	3,620	April 21.
Natick, . . .	35,000	19,100	Nov. 27,	1,400	Sept. 9.
New Bedford, . .	600,000	248,000	Dec. 23,	75,000	Aug. 4.
Newburyport, . .	100,000	57,110	Dec. 26,	9,740	July 7.
Newton, . . .	500,000	384,500	Dec. 14,	100,600	June 30.
North Adams, . .	175,000	106,700	Dec. 19,	32,700	Aug. 5.
Northampton, . .	140,000	95,775	Nov. 24,	20,331	July 20.
North Attleborough, .	110,000	67,000	Dec. 2,	10,400	May 10.
Otis Company (Ware),	70,000	33,907	Nov. 26,	6,230	July 7.
Pittsfield, . . .	240,000	66,000	Jan. 8,	22,000	June 21.
Plymouth, . . .	65,000	24,000	Dec. 5,	8,330	July 4.
Roxbury, . . .	500,000	993,000	Jan. 6,	356,000	July 21.
Salem, . . .	330,000	205,300	Dec. 24,	47,200	July 8.
South Boston, . .	426,000	426,000	Jan. 7,	145,000	July 7.
Spencer, . . .	125,000	37,000	Dec. 11,	11,100	May 26.
Springfield, . . .	1,500,000	455,000	Jan. 7,	162,000	Aug. 11.
Stoughton, . . .	10,000	-	-	-	-
Taunton, . . .	300,000	235,000	Dec. 12,	62,000	June 21.
Waltham, . . .	500,000	128,000	Nov. 25,	28,500	July 7.
Webster, . . .	24,000	12,600	Dec. 4,	2,100	Aug. 29.
Westfield, . . .	70,000	51,600	Dec. 3,	11,900	Aug. 12.
Williamstown, . .	24,000	-	-	-	-
Woburn, . . .	80,000	59,000	Jan. 6,	20,000	July 4.
Worcester, . . .	1,700,000	936,000	Nov. 26,	206,000	July 21.

The following tables show the total quantity of gas sold during the year ending June 30, 1896, the percentage of increase in sales over the previous year; the capital (including bonds) per thousand feet sold, omitting those companies which have electric light plants; the average price received for all gas sold during the year ending June 30, 1896, and the average price the year previous:—

*Coal-gas Companies.*

COMPANY.	Total Sales of Gas.	Increase over 1894-95 (per cent).	Capital per M sold, includ- ing Bonds.	Average Price received per M sold, 1895-96.	Average price received per M sold, 1894-95.
	Feet.				
Adams, . . . .	4,367,400	00.61*	\$3.961	\$2 02	\$2 02
Amesbury, . . . .	6,462,650	20.08	9.284	1 64	1 71
Arlington, . . . .	7,012,200	13.10	9.983	2 49	2 49
Athol, . . . .	4,796,500	28.62	—	2 15	2 26
Attleborough, . . . .	10,730,600	2.68	4.324	1 81	1 82
Bay State, . . . .	1,068,755,960	21.90	1.871	1 99.6	99
Beverly, . . . .	8,649,650	8.45	—	1 94	2 04
Boston, . . . .	1,094,675,370	7.51	2.508	99.3	99.7
Brockton, . . . .	24,327,600	15.15	11.448	1 54	1 86
Brookline, . . . .	690,110,583	46.86	—	96.8	99.7
Cambridge, . . . .	182,979,845	15.08	3.826	1 26	1 35
Charlestown, . . . .	111,930,189	22.43	—	1 17	1 35
Chelsea, . . . .	28,704,250	3 13	—	1 69	1 71
Chicopee, . . . .	9,730,068	19.28	3.597	1 64	1 62
Citizens' (Quincy), . . . .	8,093,300	19.71	8.824	1 87	2 00
Citizens' (Reading, etc.), . . . .	3,661,800	11.54*	34.764	2 25	1 92
Clinton, . . . .	7,697,500	20.92	—	1 87	1 97
Cottage City, . . . .	2,797,900	4.08	—	1 38	1 39
Danvers, . . . .	2,791,200	4.36	7.165	2 37	2 42
Dedham, . . . .	7,157,500	28.92	15.159	2 03	2 03
Dorchester, . . . .	157,834,500	37.78	2.991	1 00	1 25
East Boston, . . . .	46,126,578	6.29	4.770	1 49	1 48
Easthampton, . . . .	3,558,900	9.90	—	2 13	2 50
Fall River, . . . .	78,291,780	34.05	3.679	1 30	1 31
Fitchburg, . . . .	19,030,700	14.12	—	1 72	1 74
Frammingham, . . . .	12,563,100	2.48*	13.797	2 58	59
Gloucester, . . . .	23,371,100	3 55	3.423	1 41	1 39
Greenfield, . . . .	3,713,700	12.92	13.733	2 22	2 22
Haverhill, . . . .	72,782,700	7.55	1.429	1 30	1 30
Holyoke, . . . .	59,743,792	14.24	—	1 33	1 37
Jamaica Plain, . . . .	61,721,689	16.22	4.780	1 67	1 60
Lawrence, . . . .	82,491,049	13.66	—	1 31	1 36
Lowell, . . . .	291,652,400	15 10	1.714	1 01	1 00
Lynn, . . . .	123,636,700	18.58	—	1 18	1 22

\* Decrease.

<sup>1</sup> From sales to general consumers only.

<sup>2</sup> Non-illuminating.

COMPANY.	Total Sales of Gas.	Increase over 1894-95, per Cent.	Capital per M sold, includ- ing Bonds.	Average Price received per M sold, 1895-96.	Average Price received per M sold, 1894-95.
Malden, . . . . .	Feet. 56,524,300	19.54	\$5.042	\$1 57	\$1 61
Manufacturers (Fall River), . . . . .	20,928,100	25.81	2.389	1 09	1 10
Marblehead, . . . . .	2,040,800	34.81*	22.785	2 45	2 28
Marlborough, . . . . .	6,604,100	2.13	12 624	2 04	2 05
Milford, . . . . .	11,303,800	12.08	6.396	1 84	1 83
Nantucket, . . . . .	2,108,000	1.13	17.552	2 02	2 01
Natick, . . . . .	3,191,900	0.94*	8 929	1 75	1 78
New Bedford, . . . . .	52,199,507	14 06	-	1 54	1 56
Newburyport, . . . . .	8,856,100	14.90	-	1 90	1 98
Newton, . . . . .	82,851,000	16.32	-	1 53	1 59
North Adams, . . . . .	21,236,700	10.30	-	1 60	1 58
Northampton, . . . . .	16,520,000	17.43	3.027	1 58	1 87
North Attleborough, . . . . .	11,146,200	3.19*	7.667	2 00	2 00
Norwood, . . . . .	3,966,782	20.92	7.411	2 07	2 00
Otis Company (Ware), . . . . .	3,348,250	12.75	-	2 00	1 99
Pittsfield, . . . . .	15,156,900	12.87	4.124	1 71	1 71
Plymouth, . . . . .	4,583,100	3.41	8.728	1 91	1 87
Roxbury, . . . . .	216,892,909	23.51	2.763	99.8	1 00
Salem, . . . . .	40,113,300	11.30	7.479	1 60	1 59
South Boston, . . . . .	104,219,804	42.83	4.222	1 00	1 22
Spencer, . . . . .	7,061,400	4.06	-	1 60	1 60
Springfield, . . . . .	104,110,100	7.62	5.379	1 40	1 40
Taunton, . . . . .	41,393,600	8.20	1.933	1 47	1 47
Waltham, . . . . .	24,041,500	21.87	-	1 61	1 68
Webster, . . . . .	1,916,300	.57	-	2 36	2 29
Westfield, . . . . .	9,059,033	13.74	-	1 91	1 97
Woburn, . . . . .	10,590,400	12.88	4.259	1 58	1 57
Worcester, . . . . .	191,706,000	20.92	3.130	1 25	1 29

*Oil-gas Companies.*

Amherst, . . . . .	846,642	01.67	-	\$5 23	\$5 26
Chicopee Falls, . . . . .	1,278,400	10.35	-	3 00	3 13
Gardner, . . . . .	1,706,100	-	\$27.094	4 57	4 57
Ipswich, . . . . .	2,179,700	10.55	11.011	3 06	3 05
Leominster, . . . . .	1,991,965	9.06	23.101	3 85	3 82
Lexington, . . . . .	547,700	6.15	-	5 08	5 40
Southbridge, . . . . .	1,423,570	5.64	-	2 79	2 83
Stoughton, . . . . .	697,850	1.61	-	4 87	4 86
Williamstown, . . . . .	943,600	13.07	33.595	5 43	5 38

\* Decrease.

The following tables show the capital (including bonds), the gas sold, the gas unaccounted for, and the number of consumers per mile of main; also the gas sold per consumer and per meter light. Where capital is employed for both gas and electric light, the amount per mile of main is omitted.

*Coal-gas Companies.*

COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.	Gas sold per Meter Light.
	Capital.	Gas sold	Gas unaccounted for.	Number of Consumers		
		Feet.	Feet.		Feet.	Feet.
Adams, . . .	\$3,460 00	873,480	-	44.4	19,673	2,105
Amesbury, . . .	8,615 80	928,010	64,884	32.5	27,391	2,818
Arlington, . . .	4,220 43	422,778	124,282	31.0	13,616	2,954
Athol, . . .	-	836,831	42,937	36.6	22,840	3,317
Attleborough, . . .	7,356 90	1,701,380	183,637	63.1	26,961	5,268
Bay State, . . .	128,361 48	68,593,540	-	1.5	133,583	15,322
Beverly, . . .	-	961,927	104,309	65.2	14,642	3,060
Boston, . . .	20,143 83	8,033,133	239,911	218.6	36,417	3,807
Brockton, . . .	11,240 26	981,862	198,496	52.1	18,829	3,282
Brookline, . . .	-	2,758,467	234,192	91.5	28,106	4,226
Cambridge, . . .	7,529 52	1,968,215	162,556	91.5	20,897	4,104
Charlestown, . . .	-	2,504,031	212,100	119.9	17,535	3,753
Chelsea, . . .	-	756,929	167,231	44.5	17,005	3,168
Chicopee, . . .	5,833 33	1,621,678	276,555	57.2	28,287	2,872
Citizens' (Quincy), . . .	6,001 40	680,109	195,303	35.0	17,010	3,047
Citizens' (Reading, etc.), . . .	15,152 06	435,851	122,420	26.7	16,347	2,515
Clinton, . . .	-	1,310,213	242,891	50.2	26,093	2,225
Cottage City, . . .	-	1,221,790	268,384	56.9	10,697	2,607
Danvers, . . .	3,555 17	496,161	167,947	34.5	14,388	2,147
Dedham, . . .	6,706 22	442,394	109,722	30.6	14,460	2,381
Dorchester, . . .	5,508 87	1,842,139	-	79.0	19,833	4,028
East Boston, . . .	10,678 06	2,238,828	407,799	107.6	17,816	4,667
Easthampton, . . .	-	976,111	160,642	53.8	18,158	2,098
Fall River, . . .	7,532 56	2,047,701	105,953	74.4	27,290	2,996
Fitchburg, . . .	-	1,097,946	97,144	54.5	19,486	2,828
Framingham, . . .	26,092 47	1,891,178	92,579	43.1	43,927	3,977
Gloucester, . . .	6,300 00	1,840,737	53,258	75.1	23,479	4,942
Greenfield, . . .	10,185 74	741,702	110,166	60.9	12,176	2,763
Haverhill, . . .	3,042 94	2,133,968	210,089	105.8	19,326	3,771
Holyoke, . . .	-	2,263,023	322,567	81.5	27,668	3,595
Jamaica Plain, . . .	6,349 23	1,328,425	171,796	56.7	16,881	3,463
Lawrence, . . .	-	1,837,381	129,315	68.8	26,689	3,951
Lowell, . . .	5,131 47	2,993,210	207,647	107.9	27,184	4,331
Lynn, . . .	-	2,659,368	250,778	103.2	25,768	4,720
Malden, . . .	3,605 77	715,135	150,163	40.7	17,586	3,725
Manufacturers (Fall River), . . .	8,627 46	3,611,127	363,440	70.1	61,309	2,743

<sup>1</sup> Based on sales to private consumers.

COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.	Gas sold per Meter Light.
	Capital.	Gas sold.	Gas unaccounted for.	Number of Consumers.		
		Feet.	Feet.		Feet.	Feet.
Marblehead, . . .	\$5,625 79	246,906	162,688	27.8	8,873	1,497
Marlborough, . . .	15,197 33	1,203,853	232,326	51.2	23,502	3,043
Milford, . . .	9,060 15	1,416,516	282,981	67.9	29,822	3,273
Nantucket, . . .	20,054 20	1,142,547	301,176	101.4	11,273	3,238
Natick, . . .	5,961 10	667,622	86,342	61.3	10,628	1,789
New Bedford, . . .	—	1,565,846	128,376	80.9	17,195	3,399
Newburyport, . . .	—	879,541	119,067	56.0	15,702	2,561
Newton, . . .	—	1,052,544	38,151	40.9	23,069	3,568
North Adams, . . .	—	1,769,725	346,666	74.5	23,531	3,410
Northampton, . . .	4,339 90	1,433,903	222,499	60.5	23,702	3,549
North Attleborough, . . .	8,941 75	1,166,250	85,271	41.7	27,990	4,502
Norwood, . . .	4,248 65	573,234	—	12.8	38,480	2,910
Otis Company (Ware), . . .	—	651,994	81,640	49.3	13,203	1,639
Pittsfield, . . .	7,608 03	1,845,027	159,598	95.9	19,235	4,178
Plymouth, . . .	10,126 68	1,160,278	113,468	75.4	15,380	3,066
Roxbury, . . .	7,788 06	2,815,292	30,635	131.1	21,254	4,367
Salem, . . .	9,356 87	1,251,117	137,303	90.3	13,861	3,029
South Boston, . . .	13,682 32	3,240,838	41,578	135.8	22,240	5,049
Spencer, . . .	—	540,772	68,020	33.4	13,877	3,048
Springfield, . . .	4,917 39	1,702,312	81,840	91.5	18,533	3,722
Taunton, . . .	3,120 00	1,614,352	74,607	64.0	30,464	3,994
Waltham, . . .	—	1,020,437	125,467	56.2	17,487	3,015
Webster, . . .	—	461,759	137,060	45.3	10,193	1,776
Westfield, . . .	—	970,021	88,261	49.7	19,236	3,798
Woburn, . . .	6,281 34	1,474,986	106,602	67.8	21,746	4,039
Worcester, . . .	8,642 42	2,761,340	157,387	97.5	27,987	5,681

*Oil-gas Companies.*

Amherst, . . .	—	183,073	—	30.5	5,924	1,332
Chicopee Falls, . . .	—	519,253	—	39.0	13,317	2,335
Gardner, . . .	\$4,140 91	152,835	—	18.0	8,488	2,171
Ipswich, . . .	6,877 57	624,628	—	42.4	14,316	2,033
Leominster, . . .	6,796 25	270,758	35,869	32.8	8,265	1,633
Lexington, . . .	—	135,235	29,027	32.3	4,181	1,098
Southbridge, . . .	—	659,977	—	102.5	6,442	1,050
Stoughton, . . .	—	175,819	—	29.5	5,963	1,775
Williamstown, . . .	8,805 56	262,111	—	37.2	6,802	2,039



The following table shows the number of tons of coal carbonized in 1894-95 and 1895-96, the kind and quantities of enricher used by the various coal-gas companies, and the percentage of cost of coal received from residuals:—

COMPANY.	Number of Tons of Coal carbon- ized, year ending June 30, 1896.	Number of Tons of Coal carbon- ized, Year ending June 30, 1895.	ENRICHERS USED.	Cannel (Tons).	Naphtha (Gallons).	Oil (Gallons).	Percentage of cost of Coal received from Resid- ual Products.
Adams, . . . . .	86	531	Gas oil, . . . . .	-	-	-	23.73
Arlington, . . . . .	855	800	Gas oil, . . . . .	-	-	405	50.99
Attleborough, . . . . .	1,323	1,205	Gas oil, . . . . .	-	-	-	-
Beverly, . . . . .	930	876	Gas oil and naphtha, . . . . .	75	205	3,929	46.42
Boston, . . . . .	12,736	12,090	Cannel, . . . . .	-	-	-	-
Brockton, . . . . .	2,327	1,551	Gas oil, . . . . .	-	-	71,322	45.02
Cambridge, . . . . .	16,634	14,759	Gas oil, . . . . .	-	-	97,160	51.60
Charlestown, . . . . .	6,764	6,270	Naphtha, . . . . .	-	-	-	53.06
Chelsea, . . . . .	3,123	3,485	Gas oil, . . . . .	-	-	24,034	62.01
Citizens' (Quincy), . . . . .	1,166	930	Gas oil, . . . . .	-	-	399	27.20
Clinton, . . . . .	1,047	856	Cannel and oil, . . . . .	30	-	5,353	52.69
Danvers, . . . . .	366	320	Cannel, . . . . .	14	-	-	16.50
Dedham, . . . . .	877	730	Gas oil, . . . . .	-	-	3,662	33.50
East Boston, . . . . .	4,952	4,760	Cannel and gas oil, . . . . .	214	-	14,597	59.54
Easthampton, . . . . .	334	210	Cannel, . . . . .	54	-	-	30.56
Fitchburg, . . . . .	1,976	1,702	Cannel and gas oil, . . . . .	106	-	4,444	56.60
Gloucester, . . . . .	2,157	2,092	Cannel and gas oil, . . . . .	47	-	12,976	60.11
Greenfield, . . . . .	373	337	Cannel and gas oil, . . . . .	19	-	-	27.08
Holyoke, . . . . .	6,299	5,307	Crude oil, . . . . .	-	-	23,546	58.95

Jamaica Plain, . . . . .	6,316	6,411	Naphtha, . . . . .	27,299	-	56.60
Lawrence, . . . . .	3 5,603	3 4,839	Cannel and gas oil, . . . . .	-	-	89.70
Lowell, . . . . .	3 15,227	3 12,778	Naphtha, . . . . .	250	4,066	56.92
Lynn, . . . . .	3 7,667	3 6,441	Naphtha, . . . . .	8	-	56.74
Malden, . . . . .	6,442	6,537	-	-	-	46.84
Manufacturers (Fall River), . . . . .	2,959	1,638	Cannel, . . . . .	-	-	37.83
Marblehead, . . . . .	388	452	Gas oil, . . . . .	-	534	21.03
Marlborough, . . . . .	893	726	Gas oil, . . . . .	-	3,665	32.73
Millford, . . . . .	1,307	1,220	Cannel, . . . . .	-	-	29.09
Nantucket, . . . . .	289	266	-	-	-	11.11
Natick, . . . . .	422	370	-	-	-	42.90
New Bedford, . . . . .	3 3,406	3 2,832	Cannel, . . . . .	-	-	69.69
Newburyport, . . . . .	1,060	993	Cannel and paraffine oil, . . . . .	-	3,455	40.57
Newton, . . . . .	7,367	6,873	Cannel and oil, . . . . .	-	26,348	61.68
North Adams, . . . . .	2,269	1,938	Cannel, . . . . .	-	-	47.73
Northampton, . . . . .	1,427	1,267	Cannel, . . . . .	-	-	48.09
North Attleborough, . . . . .	1,083	1,144	Cannel, . . . . .	-	-	44.04
Norwood, . . . . .	675	465	-	-	-	-
Otis Company (Ware), . . . . .	512	468	Cannel, . . . . .	-	-	56.04
Plymouth, . . . . .	504	471	Cannel and oil, . . . . .	-	1,938	29.19
Salem, . . . . .	4,395	3,878	Oil, . . . . .	-	20,515	47.78
Springfield, . . . . .	3 8,051	3 9,283	Oil, . . . . .	-	42,183	53.31
Taunton, . . . . .	3,904	3,679	Cannel, . . . . .	-	-	32.97
Waltham, . . . . .	1,957	923	Naphtha, . . . . .	3	-	46.26
Webster, . . . . .	285	244	Gas oil, . . . . .	-	401	21.81
Westfield, . . . . .	923	794	Cannel and fuel oil, . . . . .	-	6,964	28.80
Woburn, . . . . .	1,066	1,100	Cannel and oil, . . . . .	-	100	37.57
Worcester, . . . . .	3 9,424	3 6,628	Gas oil, . . . . .	-	49,297	41.02

1 No enrichers used.

2 Not including coal for water gas.

3 Used only in water-gas apparatus and included in quantities given on page 118.

The following tables show the materials and quantity of each used in the manufacture of water and oil gas, also the process used and the quantity of water gas made : —

*Water Gas.*

COMPANY.	Process used.	Materials used in generator.	Quantity used.	Enricher used.	Quantity used.	Water gas made.
Adams, . . .	Improved Lowe,	Anthracite,	461.0 tons,	Gas oil, .	Millions. 27,444	Yct. —
Amesbury, . . .	Lowe-Granger, . .	Anthracite,	280.0 "	Naphtha, .	31,389	6,906,500
Athol, . . .	Lowe-Granger, . .	Anthracite, <sup>1</sup>	230.0 "	Naphtha, .	27,820	5,256,000
Bay State, . . .	Lowe, . . .	Anthracite, <sup>2</sup>	16,294.0 "	Naphtha, .	100,095	} 1,071,236,000
				Gas oil, .	2,035,853	
Boston, . . .	Wilkinson, . . .	Coke, <sup>3</sup>	905.4 "	Crude oil, .	3,172,180	} 408,717,000
				Gas oil, .	215,464	
Brookline, . . .	Imp. Jerzmanowski, .	Anthracite, <sup>4</sup>	7,811.6 "	Naphtha, .	1,821,494	} 753,824,000
Charlestown, . . .	Granger, . . .	Anthracite, <sup>5</sup>	1,039.6 "	Naphtha, .	3,391,778	
Chicopee, . . .	Improved Lowe,	Anthracite, <sup>6</sup>	289.0 "	Naphtha, .	213,708	40,143,000
Citizens' (Reading, etc.),	Kendall, . . .	Bituminous,	100.0 "	Naphtha, .	53,683	11,625,000
Cottage City, . . .	Loomis, . . .	Anthracite, <sup>7</sup>	86.0 "	Naphtha, .	36,000	2,851,560
Fall River, . . .	Lowe, . . .	Anthracite, <sup>8</sup>	1,455.2 "	Lima oil, .	565	8,412,500
Framingham, . . .	Loomis, . . .	Bituminous, <sup>10</sup>	394.3 "	Gas oil, .	363,057	82,777,900
Haverhill, . . .	Wilkinson, . . .	Anthracite, <sup>11</sup>	936.3 "	—	—	13,953,000
				Naphtha, .	373,397	73,385,000

Lawrence, . . .	Improved Lowe,	{ Anthracite, <sup>1</sup> Coke, . . }	. . .	223.0 " bushels, {	Gas oil. . .	106,701	23,779,766
Lowell, . . .	Improved Lowe,	{ Anthracite, Coke, . . }	. . .	20,570 " bushels, {	Naphtha, . .	615,977	137,063,000
Lynn, . . .	Improved Lowe,	{ Anthracite, Coke, . . }	. . .	1,814.3 tons, {	Naphtha, . .	272,409	54,799,800
New Bedford, . .	Improved Lowe,	{ Anthracite, Coke, . . }	. . .	567.3 " " {	Naphtha, . .	38,754 87,535	24,207,000
Pittsfield, . . .	Lowe, . . .	{ Anthracite, Coke, . . }	. . .	141.0 " bushels, {	Naphtha, . .	97,805	16,693,000
Spencer, . . .	Evans, . . .	{ Anthracite, <sup>12</sup> Coke, . . }	. . .	37,005 " bushels, {	Naphtha, . .	51,883	8,313,700
Springfield, . .	Improved Lowe,	{ Anthracite, <sup>13</sup> Coke, . . }	. . .	524.2 tons, . .	Gas and crude oil,	142,905	27,185,000
Waltham, . . .	Kendall, . .	{ Anthracite, <sup>14</sup> Coke, . . }	. . .	27.2 " " {	Naphtha, . .	71,883	6,525,400
Worcester, . . .	Lowe, . . .	{ Anthracite, <sup>15</sup> Coke, . . }	. . .	554.0 " " {	Gas oil, . .	443,912	103,012,000
				104.0 " " {			
				478.0 " " {			
				—			
				109 040 bushels, {			
				43.0 tons, {			

<sup>1</sup> Steam from electric light department.

<sup>2</sup> 991.7 tons anthracite, 1772.8 tons screenings, 265.5 tons shavings, 536,331 gallons tar and 36.1 tons wood for generating steam.

<sup>3</sup> 1,947.6 tons anthracite coal and 4,197 tons coke for making steam; also 472.5 tons anthracite coal, 1,794.5 tons coke and 227 gallons fuel oil under carburetted retorts.

<sup>4</sup> 4,933.1 tons bituminous coal and 339.4 tons breeze for making steam; also 639,145 gallons fuel oil under carburetted retorts.

<sup>5</sup> 115 tons coke and 915 tons coal used in making steam.

<sup>6</sup> 61 tons soft coal in making steam.

<sup>7</sup> 189.4 tons slack, 357.7 tons screenings and 24.4 tons pea coal for making steam.

<sup>10</sup> 31.4 tons bituminous coal for making steam.

<sup>11</sup> 845.5 tons gas coal and 47.2 tons anthracite coal for making steam; 355.1 tons anthracite coal under carburetted retorts.

<sup>12</sup> 191 tons bituminous coal for generating steam. <sup>13</sup> Steam from steam-heating department. <sup>14</sup> 2,277 bushels coke used for generating steam.

*Oil-Gas Companies.*

COMPANY.	Materials used.	Quantity used (Gallons).	Fuel used.	Quantity used.
Amherst, . . . .	Naphtha, .	13,878	{ Coke, . . .	47 tons.
Chicopee Falls, . . .	Naphtha, .	34,730	{ Wood, . . .	3 cords.
Gardner, . . . .	Naphtha, .	40,291	{ Anthracite, . .	1104 <sup>5</sup> / <sub>8</sub> tons.
Ipswich, . . . .	Petroleum, .	19,900	{ Gas oil, . . .	13,396 gals.
Leominster, . . . .	Gas oil, .	23,971	{ Naphtha, . . .	-
Lexington, . . . .	Naphtha, .	7,221	{ Anthracite, . .	131 tons.
Southbridge, . . . .	Gas oil, .	15,659	{ Cumberland, . .	121 <sup>3</sup> / <sub>4</sub> tons.
Stoughton, . . . .	Naphtha, .	12,146	{ Anthracite, . .	44 tons.
Williamstown, . . . .	Naphtha, .	16,446	{ Anthracite, . .	77 tons.
			{ Bituminous, . .	32 tons.
			{ Wood, . . .	88 <sup>1</sup> / <sub>2</sub> cords.

<sup>1</sup> Including that used for fuel.

## STREET MAINS.

With one exception the returns of the various companies give their street mains in detail. During the year fifty-four companies laid about one hundred and four miles of mains, varying in the several cases from one hundred and sixty-eight feet to about eleven miles.

The following table shows the lengths and sizes of the mains as returned by the companies:—

COMPANY.	DIAMETER IN INCHES.																Total Length in Feet.	LENGTH IN MILES AND FEET.		Increase during Year (Feet.)	
	1	1 1/4	1 1/2	2	2 1/2	3	4	6	8	10	12	14	16	20	24	30		36	Miles.		Feet.
Adams, . . . . .	-	-	-	5,280	-	10,560	2,640	7,920	-	-	-	-	-	-	-	-	-	28,400	5	-	3,904
Amesbury, . . . . .	-	-	300	4,500	-	14,150	14,519	3,000	200	-	-	-	-	-	-	-	-	36,769	6	5,089	450
Amherst, . . . . .	923	935	2,627	10,952	-	6,681	-	-	-	-	-	-	-	-	-	-	-	24,418	4	3,298	-
Arlington, . . . . .	1,794	148	5,762	2,879	-	66,690	3,195	14,035	-	-	-	-	-	-	-	-	-	87,873	16	3,093	-
Attol, . . . . .	1,300	400	300	3,700	-	13,950	2,150	8,000	-	600	-	-	-	-	-	-	-	30,300	5	3,900	11,450
Attleborough, . . . . .	250	1,462	250	1,427	200	11,882	6,386	10,764	713	-	-	-	-	-	-	-	-	53,304	6	1,624	3,442
Bay State, . . . . .	-	-	-	-	-	-	13,373	26,549	-	6,533	7,650	-	-	2,651	10,297	15,297	-	82,270	15	3,070	-
Beverly, . . . . .	-	-	12,221	-	-	15,940	16,802	1,068	550	-	-	-	-	-	-	-	-	47,481	8	5,211	2,958
Boston, . . . . .	-	-	7,935	4,777	-	146,217	124,146	261,434	22,610	28,775	69,645	-	611	4,602	27,378	-	-	1719,504	136	1,424	2,220
Brookton, . . . . .	7,330	6,774	1,569	5,796	-	55,000	34,768	17,085	2,400	100	-	-	-	-	-	-	-	130,822	34	4,102	13,633
Brookline, . . . . .	10,329	13,022	27,026	31,985	131	124,879	418,664	399,160	149,283	10,581	83,444	924	19,602	19,476	25,886	3,078	3,484	1,320,947	250	947	59,465
Cambridge, . . . . .	-	2,320	1,020	2,637	-	293,383	64,420	67,284	19,445	-	32,779	-	17,540	-	-	-	-	480,868	92	5,108	18,178
Charlestown, . . . . .	-	-	-	12,620	-	141,598	43,121	21,195	5,873	5,803	6,531	301	-	-	-	-	-	236,042	44	3,722	10,043
Chelsea, . . . . .	717	168	400	6,584	-	69,201	47,057	31,145	43,958	1,000	-	-	-	-	-	-	-	200,239	37	4,870	2,280
Chillicothe, . . . . .	-	-	-	5,280	-	18,480	2,640	5,280	-	-	-	-	-	-	-	-	-	31,630	6	2,440	2,610
Chillicothe Falls, . . . . .	-	1,600	-	2,000	-	6,900	2,500	-	-	-	-	-	-	-	-	-	-	13,000	2	2,440	5,500
Citizens' (Quincy), . . . . .	929	4,204	2,325	11,521	23,175	15,600	5,075	-	-	-	-	-	-	-	-	-	-	62,829	11	4,749	439
Citizens' (Read- ing, etc.), . . . . .	-	-	-	2,980	-	13,990	8,400	8,000	10,300	-	-	-	-	-	-	-	-	44,360	8	2,120	17,260
Clinton, . . . . .	1,860	1,490	100	5,860	-	13,500	5,080	580	1,440	-	820	-	-	-	-	-	-	31,020	5	4,620	-
Cottage City, . . . . .	-	-	-	-	-	2,532	6,584	2,002	975	-	-	-	-	-	-	-	-	12,093	2	1,633	-
Danvers, . . . . .	1,098	695	1,025	7,535	12,521	5,370	1,459	-	-	-	-	-	-	-	-	-	-	29,703	5	3,303	2,176
Bedham, . . . . .	65	117	3,741	9,388	-	35,292	18,182	15,681	-	-	-	-	-	-	-	-	-	85,426	16	946	5,408
Dorchester, . . . . .	-	2,430	4,632	3,986	523	150,008	162,433	91,173	8,049	13,605	15,095	-	95	365	-	-	-	452,394	85	3,594	51,038

1 Includes 26,074 feet eighteen-inch main.

COMPANY.	DIAMETER IN INCHES.																LENGTH IN MILES AND FEET.		Increase during Year (Feet).		
	1	1 1/4	1 1/2	2	2 1/2	3	4	6	8	10	12	14	16	20	24	30	36	Total Length			
																		In Feet.		Feet.	
East Boston, . . . . .	-	-	-	2,043	-	46,401	40,235	4,403	9,852	950	4,900	-	-	-	-	-	-	108,784	20	3,184	-
Easthampton, . . . . .	600	-	-	8,490	-	2,600	7,160	600	-	-	-	-	-	-	-	-	-	19,250	3	8,410	-
Fall River, . . . . .	2,063	26,150	4,739	3,784	-	35,010	33,397	66,166	25,848	1,708	573	-	2,400	-	-	-	-	201,877	38	1,237	42,845
Fitchburg, . . . . .	-	-	-	3,000	-	48,016	20,700	5,400	12,400	2,000	-	-	-	-	-	-	-	91,516	17	1,766	1,600
Frammingham, . . . . .	-	56	429	917	448	-	17,837	10,922	2,548	1,920	-	-	-	-	-	-	-	33,077	6	5,307	264
Gardner, . . . . .	-	700	-	25,451	-	15,418	8,810	8,350	-	181	-	-	-	-	-	-	-	58,940	11	860	1,631
Gloucester, . . . . .	-	-	950	1,271	600	18,797	19,618	20,912	4,472	420	-	-	-	-	-	-	-	67,038	12	5,678	3,631
Greenfield, . . . . .	-	-	1,305	6,250	-	13,421	2,610	2,640	200	-	-	-	-	-	-	-	-	26,436	5	36	-
Haverhill, . . . . .	-	-	1,248	7,237	1,867	79,679	27,581	39,949	-	18,328	1,534	-	3,217	1,002	-	-	-	1180,457	34	937	24,017
Holyoke, . . . . .	-	3,912	-	-	-	64,908	19,444	28,476	5,150	-	6,575	-	375	-	-	-	-	139,392	26	2,112	7,888
Ipswich, . . . . .	775	-	1,857	11,266	500	2,102	-	1,925	-	-	-	-	-	-	-	-	-	18,425	3	2,585	727
Jamaica Plain, . . . . .	-	100	250	7,600	-	73,629	108,233	30,301	19,240	-	5,968	-	-	-	-	-	-	245,321	46	2,441	16,441
Lawrence, . . . . .	-	-	-	-	-	129,870	47,485	28,866	8,112	11,760	9,163	-	1,562	432	-	-	-	237,050	44	4,730	13,674
Leominster, . . . . .	-	-	-	2,640	1,320	26,965	5,290	2,640	-	-	-	-	-	-	-	-	-	38,846	7	1,885	-
Lexington, . . . . .	1,065	1,250	3,745	12,201	1,114	-	1,500	500	-	-	-	-	-	-	-	-	-	21,384	4	264	433
Lowell, . . . . .	2,266	-	876	200,402	2,316	81,778	98,030	82,130	9,093	18,155	7,103	1,000	348	1,575	3,471	-	-	914,471	97	2,311	32,482
Lynn, . . . . .	-	310	2,615	5,574	250	28,139	86,612	96,638	6,666	8,762	3,960	-	6,125	825	-	-	-	246,475	46	2,995	22,576
Malden, . . . . .	3,391	927	2,710	1,259	-	179,853	153,083	53,163	4,707	6,438	11,776	-	-	-	-	-	-	2417,334	79	214	32,853
Manufacturers (Fall River), . . . . .	-	-	2,817	-	-	2,520	11,542	6,945	5,316	1,550	-	-	-	-	-	-	-	30,590	5	4,190	7,870
Marblehead, . . . . .	1,423	230	2,378	10,097	-	10,979	2,330	16,215	-	-	-	-	-	-	-	-	-	43,642	8	1,402	168
Marlborough, . . . . .	816	-	1,694	2,348	-	6,637	8,440	5,600	3,100	-	250	-	-	-	-	-	-	28,965	5	2,065	3,207
Milford, . . . . .	1,200	200	1,575	3,700	-	9,460	9,800	13,000	3,200	-	-	-	-	-	-	-	-	42,135	7	5,175	-
Nantucket, . . . . .	-	-	1,320	5,280	-	2,640	-	600	-	-	-	-	-	-	-	-	-	9,740	1	4,460	-
Natick, . . . . .	960	244	472	15,580	-	3,558	3,030	1,400	-	-	-	-	-	-	-	-	-	20,244	4	4,124	-
New Bedford, . . . . .	1,959	165	795	4,293	-	102,528	34,954	21,422	6,897	-	3,005	-	-	-	-	-	-	176,015	33	1,775	7,101

Newburyport, . .	100	-	5,808	5,280	-	23,406	5,280	7,920	1,320	3,960	-	-	-	-	-	53,164	10	364	-
Newton, . . . .	-	-	-	18,050	-	158,351	106,340	80,118	6,355	85,698	3,760	-	-	-	-	416,573	78	4,733	21,543
North Adams, . .	1,250	1,275	2,100	6,613	-	21,825	19,475	8,793	1,625	1,500	-	-	-	-	-	63,360	12	-	3,580
Northampton, . .	1,972	1,425	432	5,502	-	22,667	24,160	3,196	1,420	60	-	-	-	-	-	60,834	11	2,764	1,620
North Attleborough, . .	284	37	271	8,985	-	6,510	26,028	6,108	2,600	-	-	-	-	-	-	50,723	9	3,203	553
Norwood, . . . .	257	510	-	-	-	-	21,875	8,939	-	4,956	-	-	-	-	-	30,537	6	4,857	4,956
Otis Company, (Ware), . .	4,219	575	1,485	11,499	-	-	4,484	3,050	928	-	-	-	-	-	-	427,115	5	715	39,034
Pittsfield, . . . .	2,000	-	565	2,910	450	26,400	5,800	4,750	-	500	-	-	-	-	-	43,375	8	1,135	1,325
Plymouth, . . . .	-	-	-	3,125	-	10,400	5,325	2,000	-	-	-	-	-	-	-	20,850	3	5,010	-
Roxbury, . . . .	-	-	-	-	-	240,638	61,417	62,816	3,745	1,339	27,767	-	1,583	5,869	956	440,780	77	220	6,104
Salem, . . . . .	-	-	843	18,170	-	41,345	63,505	27,420	3,794	5,214	5,738	-	3,200	-	-	166,289	32	329	5,510
South Boston, . .	-	-	899	287	-	102,629	12,897	33,486	6,924	5,035	3,605	-	-	4,325	-	166,796	32	836	3,671
Southbridge, . . .	459	27	677	807	-	8,095	-	1,325	-	-	-	-	-	-	-	11,390	2	830	-
Spencer, . . . . .	16,029	2,683	3,564	25,570	-	16,185	-	5,015	-	-	-	-	-	-	-	66,946	13	306	-
Springfield, . . .	55	202	2,805	9,325	-	118,258	106,172	51,264	11,090	5,509	12,382	-	5,250	-	-	322,912	61	832	35,843
Stoughton, . . . .	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,950	3	5,110	300
Taunton, . . . . .	-	-	-	472	-	66,207	27,016	36,860	7,332	600	3,875	3,021	-	-	-	135,383	25	3,383	9,627
Waltham, . . . . .	273	1,344	1,127	4,271	-	72,273	21,933	20,214	1,500	1,460	-	-	-	-	-	121,395	23	2,956	2,681
Webster, . . . . .	725	1,250	480	140	-	10,660	-	8,720	-	-	-	-	-	-	-	21,915	4	755	905
Westfield, . . . .	-	207	-	8,842	-	25,143	10,468	2,575	2,073	-	-	-	-	-	-	49,308	9	1,788	8,759
Williamstown, . . .	870	1,124	1,609	8,226	-	1,926	4,696	-	-	-	-	-	-	-	-	718,974	3	3,134	235
Woburn, . . . . .	950	200	500	9,159	-	17,413	4,356	1,900	3,430	-	-	-	-	-	-	37,911	7	951	905
Worcester, . . . .	11,094	4,532	8,957	25,197	-	121,736	75,395	69,590	11,390	14,602	4,033	2,859	4,805	9,208	-	366,563	69	2,243	14,134

<sup>1</sup> Includes 756 feet nine-inch main.

<sup>2</sup> Includes 875 feet three-fourths-inch main.

<sup>3</sup> Includes 5,326 feet eighteen-inch main.

<sup>4</sup> Decrease during the year owing to remeasurement.

<sup>5</sup> Includes 223 feet five-inch main.

<sup>6</sup> Includes 3,165 feet eighteen-inch main.

<sup>7</sup> Includes 169 feet eighteen-inch main.

<sup>8</sup> Includes 27 feet three-fourths-inch main.





## HIGH-POWER GAS LAMPS.

The following table shows the number of Lungren or other high-power gas lamps reported as in use June 30, 1896 :—

Amesbury (Welsbach), . . . . .	250	Lawrence, . . . . .	3,034
Attleborough, . . . . .	2	Lowell, . . . . .	4
Beverly, . . . . .	3	Millford, . . . . .	21
Brockton, . . . . .	19	Natick, . . . . .	7
Citizens' (Reading, etc.) (Welsbach), 300		New Bedford, . . . . .	18
Clinton, . . . . .	10	Newton, . . . . .	44
Cottage City (Welsbach), . . . . .	2,530	North Adams, . . . . .	20
East Boston, . . . . .	75	North Attleborough, . . . . .	15
Easthampton, . . . . .	215	Otis Company (Ware), . . . . .	4
Fall River, . . . . .	4,434	Pittsfield, . . . . .	16
Framingham, . . . . .	2,055	Plymouth, . . . . .	644
Gloucester, . . . . .	1,575	Spencer, . . . . .	1
Greenfield, . . . . .	22	Taunton, . . . . .	16
Haverhill, . . . . .	80	Waltham, . . . . .	10
Holyoke, . . . . .	3,281	Westfield, . . . . .	23

## GAS STOVES.

The companies reporting gas stoves in use on June 30, 1896, are as follows :—

Adams, . . . . .	10	Ipswich, . . . . .	6
Amesbury, . . . . .	25	Lawrence, . . . . .	1,713
Amherst, . . . . .	1	Lexington, . . . . .	1
Arlington, . . . . .	2	Lowell, . . . . .	1,594
Athol, . . . . .	50	Lynn, . . . . .	1,000
Attleborough, . . . . .	58	Malden, . . . . .	6
Beverly, . . . . .	150	Marlborough, . . . . .	35
Boston, . . . . .	12,827	Millford, . . . . .	42
Brockton, . . . . .	250	Nantucket, . . . . .	42
Brookline, . . . . .	19,002	Natick, . . . . .	125
Chelsea, . . . . .	150	New Bedford, . . . . .	1,447
Chicopee, . . . . .	83	Newton, . . . . .	350
Citizens (Quincy), . . . . .	87	North Adams, . . . . .	150
Citizens (Reading, etc.), . . . . .	6	North Attleborough, . . . . .	106
Clinton, . . . . .	36	Norwood, . . . . .	7
Cottage City, . . . . .	87	Otis Company (Ware), . . . . .	152
Danvers, . . . . .	70	Plymouth, . . . . .	136
Dedham, . . . . .	251	Roxbury, . . . . .	8,154
Dorchester, . . . . .	6,206	Salem, . . . . .	700
East Boston, . . . . .	250	South Boston, . . . . .	3,171
Easthampton, . . . . .	25	Spencer, . . . . .	239
Fall River, . . . . .	1,905	Springfield, . . . . .	3,306
Fitchburg, . . . . .	150	Taunton, . . . . .	285
Framingham, . . . . .	495	Waltham, . . . . .	331
Gardner, . . . . .	60	Webster, . . . . .	12
Gloucester, . . . . .	365	Westfield, . . . . .	160
Greenfield, . . . . .	90	Williamstown, . . . . .	23
Haverhill, . . . . .	535	Worcester, . . . . .	3,121
Holyoke, . . . . .	550		

The following table shows the number of lamps supplied June 30, 1896, the net increase or decrease during the year, the average price per thousand feet received from gas used in street lamps, and the cost per thousand feet of the care of the lamps where this is done by the companies : —

PUBLIC LAMPS — *Coal Gas.*

COMPANY.	Number of Lamps supplied.	Increase.	Decrease.	Average Price received per M. including Expenses.	Expense of Lighting and Care of Lamps per M.
Amesbury, . . . . .	23	4	-	\$2 00	-
Beverly, . . . . .	6	-	-	1 93	-
Boston, . . . . .	644	5	-	90	-
Brookline, . . . . .	3,057	-	460	77	-
Cambridge, . . . . .	300	-	-	1 20	-
Charlestown, . . . . .	516	-	-	1 25	-
Chicopee, . . . . .	3	-	-	1 72	-
Citizens' (Quincy), . . . . .	68	-	4	1 37	\$0 18
Cottage City, . . . . .	29	4	-	1 00	-
Dorchester, . . . . .	1,575	147	-	1 00	-
East Boston, . . . . .	427	-	12	1 35	-
Fall River, . . . . .	85	-	10	1 49	-
Fitchburg, . . . . .	22	-	-	72	-
Gloucester, . . . . .	100	-	-	1 25	-
Haverhill, . . . . .	185	-	-	1 25	-
Holyoke, . . . . .	29	-	4	1 30	-
Jamaica Plain, . . . . .	958	-	11	1 49	-
Lawrence, . . . . .	7	-	-	1 30	-
Lowell, . . . . .	949	76	-	1 00	-
Manufacturers' (Fall River), . . . . .	7	-	5	1 00	-
Milford, . . . . .	1	-	1	1 00	-
Natick, . . . . .	6	-	-	1 46	-
New Bedford, . . . . .	467	21	-	1 68	42
Newton, . . . . .	903	23	-	1 74	76
North Adams, . . . . .	11	-	3	1 04	86
Norwood, . . . . .	97	8	-	2 67	1 53
Otis Company (Ware), . . . . .	2	-	-	2 00	-
Roxbury, . . . . .	143	-	17	1 00	-
South Boston, . . . . .	463	8	-	1 00	-
Springfield, . . . . .	30	-	4	1 25	-
Taunton, . . . . .	120	-	16	1 50	-
Waltham, . . . . .	129	-	4	2 87	1 50
Westfield, . . . . .	16	-	-	2 25	-
Worcester, . . . . .	248	-	8	1 25	-

PUBLIC LAMPS — *Oil Gas.*

Amherst, . . . . .	10	-	-	\$5 00	-
Chicopee Falls, . . . . .	-	-	9	-	-
Ipswich, . . . . .	23	9	-	3 52	-
Williamstown, . . . . .	4	-	6	6 01	\$1 54

## PURITY OF GAS.

The law provides that when the gas of any company is found on three consecutive inspections to give less light than sixteen standard English candles, or to contain more than twenty grains of sulphur or ten grains of ammonia per hundred cubic feet of gas, or any sulphuretted hydrogen, a fine of one hundred dollars shall be paid by such company to the city or town supplied by it.

The following table shows the amount of impurities found on the dates stated, and the whole number of inspections during the year, of the gas of the several companies named, as reported to this Board by the State Inspector of Gas:—

Kind of Impurities.	COMPANY.	Amount of Impurities.	Date when found.	Total Number of Inspections during the Year.
Deficient candle-power.	Marlborough, . . . . .	15.1	Mar. 25	3
	Quincy, . . . . .	14.4	Sept. 3	3
	Taunton, . . . . .	14.6	Feb. 12	8
Ammonia, grains per 100 cu. ft.	Beverly, . . . . .	11.9	Nov. 11	3
	Brockton, . . . . .	18.9	May 12	5
	Cambridge, . . . . .	15.4	Dec. 2	28
	Cambridge, . . . . .	11.2	Dec. 10	—
	Easthampton, . . . . .	27.0	Aug. 3	3
	Greenfield, . . . . .	14.5	Feb. 27	2
	Holyoke, . . . . .	11.2	June 20	11
	North Adams, . . . . .	15.4	Oct. 28	5
	North Adams, . . . . .	14.9	Dec. 17	—
	Taunton, . . . . .	14.9	Feb. 12	8
	Ware, . . . . .	10.9	Dec. 16	3
Sulphur, grains per 100 cu. ft.	No instance, . . . . .	—	—	—
Sulphuretted Hydrogen.	Adams, . . . . .	Trace.	Dec. 17	3
	Amesbury, . . . . .	"	Mar. 11	3
	Amesbury, . . . . .	"	Oct. 7	—
	Amesbury, . . . . .	"	Dec. 21	—
	Amherst, . . . . .	"	Mar. 26	2
	Amherst, . . . . .	"	Dec. 9	—
	Arlington, . . . . .	"	Dec. 2	3
	Athol, . . . . .	"	Mar. 25	2
	Athol, . . . . .	"	Dec. 10	—
	Charlestown, . . . . .	"	Feb. 11	17
	Ipswich, . . . . .	"	Mar. 12	2
	Ipswich, . . . . .	"	Dec. 21	—
	Middleborough, . . . . .	"	Dec. 26	2
	Nantucket, . . . . .	"	Aug. 28	2
	North Adams, . . . . .	"	Feb. 27	5
	Southbridge, . . . . .	"	Apr. 9	2
	Southbridge, . . . . .	"	Dec. 29	—
	Stoneham, . . . . .	"	Dec. 1	1
	Williamstown, . . . . .	"	Dec. 17	2

A study of the inspections of the coal-gas companies made during the five years from 1892 to 1896, inclusive, shows the following facts :—

	1892.	1893.	1894.	1895.	1896.
Number of inspections made, . . . . .	486	515	535	544	588
Number of companies subject to inspection, .	70	68	69	69	70
Number of companies showing deficiency in candle-power, . . . . .	1	4	3	3	3
Highest candle-power, not including nine oil-gas companies, . . . . .	28.2	27.7	29.0	29.6	28.2
Lowest candle-power, not including nine oil-gas companies, . . . . .	15.7	15.3	15.6	14.4	14.6
Average candle-power, not including nine oil-gas companies, . . . . .	19.25	19.80	19.29	19.34	19.00
Number of companies showing sulphuretted hydrogen, . . . . .	8	6	6	11	13
Number of companies showing excess of sulphur, . . . . .	2	1	5	2	0
Number of companies showing excess of ammonia, . . . . .	12	8	9	9	9
Largest amount of sulphur, . . . . .	32.9	21.4	23.5	21.8	19.0
Smallest amount of sulphur, . . . . .	1.0	0.7	1.6	1.7	2.8
Average amount of sulphur, . . . . .	9.46	8.32	9.45	9.27	8.82
Largest amount of ammonia, . . . . .	40.4	35.7	31.3	41.7	27.0
Smallest amount of ammonia, . . . . .	1.-	1.-	1.-	1.-	1.-
Average amount of ammonia, . . . . .	2.5	2.24	2.7	2.58	2.24

The inspections of the oil-gas companies showed :—

	1892.	1893.	1894.	1895.	1896.
Highest candle-power, . . . . .	60.4	59.6	47.2	44.6	54.7
Lowest candle-power, . . . . .	21.6	22.5	20.8	27.8	20.4
Average candle-power, . . . . .	33.60	32.34	31.47	33.91	34.12

## ELECTRIC LIGHT.

The following table gives the names of the electric lighting companies in active operation on June 30, 1896, together with the localities supplied and the amount of capital stock:—

CORPORATE NAME.	LOCALITIES SUPPLIED.	CAPITAL.
Abington and Rockland Electric Light and Power Co., . . . . .	Abington, Rockland, . . . . .	\$73,400
Adams Electric Light and Power Co., . . . . .	Adams, . . . . .	8,500
Amesbury Electric Light, Heat and Power Co., . . . . .	Amesbury, . . . . .	50,300
Amherst Gas Co., . . . . .	Amherst, . . . . .	—
Andover Electric Co., . . . . .	Andover, . . . . .	30,000
Athol Gas and Electric Co., . . . . .	Athol, . . . . .	—
Attleborough Steam and Electric Co., . . . . .	Attleborough, North Attleborough, . . . . .	35,000
Beverly Gas and Electric Co., . . . . .	Beverly, . . . . .	—
Blackstone Electric Light Co., . . . . .	Blackstone, . . . . .	10,000
Block Plant Electric Light Co., . . . . .	Boston, . . . . .	9,500
Blue Hill Electric Co., . . . . .	Canton, . . . . .	30,000
Boston Electric Light Co., . . . . .	Boston, . . . . .	1,700,000
Bridgewater Electric Co., . . . . .	Bridgewater, . . . . .	15,000
Brookline Gas Light Co., . . . . .	Brookline, Boston (Brighton), . . . . .	—
Cambridge Electric Light Co., . . . . .	Cambridge, . . . . .	200,000
Central Massachusetts Electric Co., . . . . .	Palmer, Monson, Warren, . . . . .	150,000
Charlestown Gas and Electric Co., . . . . .	Charlestown, . . . . .	—
Chelsea Gas Light Co., . . . . .	Chelsea, . . . . .	—
Clinton Gas Light Co., . . . . .	Clinton, . . . . .	—
Cohasset Electric Co., . . . . .	Cohasset, Scituate, . . . . .	30,000
Cottage City Gas and Electric Light Co., . . . . .	Cottage City, . . . . .	—
Dedham Electric Co., . . . . .	Dedham, . . . . .	60,000
Easthampton Gas Co., . . . . .	Easthampton, . . . . .	—
Edison Electric Illuminating Co. of Boston, . . . . .	Boston, . . . . .	3,188,800
Edison Electric Illuminating Co. of Brockton, . . . . .	Brockton, . . . . .	100,000
Edison Electric Illuminating Co. of Fall River, . . . . .	Fall River, . . . . .	150,000
Fall River Electric Light Co., . . . . .	Fall River, . . . . .	200,000
Fitchburg Gas and Electric Co., . . . . .	Fitchburg, . . . . .	—
Framingham Electric Co., . . . . .	Framingham, Ashland, . . . . .	80,000
Franklin Electric Light Co., . . . . .	Turner's Falls, . . . . .	10,000
Gardner Electric Light Co., . . . . .	Gardner, . . . . .	30,000
Gloucester Electric Co., . . . . .	Gloucester, Rockport, . . . . .	50,000
Grafton Electric Co., . . . . .	Grafton, Sutton, . . . . .	10,000
Great Barrington Electric Light Co., . . . . .	Great Barrington, . . . . .	23,800
Greenfield Electric Light and Power Co., . . . . .	Greenfield, . . . . .	30,000
Haverhill Electric Co., . . . . .	Haverhill, Bradford, . . . . .	127,500
Hudson Electric Light Co., . . . . .	Hudson, . . . . .	15,000
Hyde Park Electric Light Co., . . . . .	Hyde Park, . . . . .	100,000
Lawrence Gas Co., . . . . .	Lawrence, North Andover, Methuen, . . . . .	—
Lee Electric Co., . . . . .	Lee, Lenox, . . . . .	20,000
Lenox Electric Light Co., . . . . .	Lenox, . . . . .	20,000
Leominster Electric Light and Power Co., . . . . .	Leominster, . . . . .	50,000
Lexington Gas Light Co., . . . . .	Lexington, . . . . .	—
Lowell Electric Light Corporation, . . . . .	Lowell, Tewksbury, North Chelmsford, . . . . .	300,000
Lynn Gas and Electric Co., . . . . .	Lynn, Swampscott, Nahant, Saugus, . . . . .	—

<sup>1</sup> Par value, \$25 per share.

CORPORATE NAME.	LOCALITIES SUPPLIED.	CAPITAL.
Malden Electric Co., . . . .	Malden, Melrose, Medford, Everett, . . . .	\$155,200
Marlborough Electric Co., . . . .	Marlborough, . . . .	30,000
Millford Electric Light and Power Co., . .	Millford, Hopedale, . . . .	40,000
Millbury Electric Co., . . . .	Millbury, . . . .	17,000
Milton Light and Power Co., . . . .	Milton, . . . .	42,000
Nantucket Electric Co., . . . .	Nantucket, . . . .	25,000
Natick Gas and Electric Co., . . . .	Natick, Wayland, Needham, Wellesley, . . . .	62,000
New Bedford Gas and Edison Light Co., .	New Bedford, Fairhaven, . .	-
Newburyport Gas and Electric Co., . .	Newburyport, . . . .	-
Newton and Watertown Gas Light Co., . .	Newton, Watertown, Weston, . . . .	-
North Adams Gas Light Co., . . . .	North Adams, . . . .	-
Northampton Electric Lighting Co., . .	Northampton, . . . .	58,700
Orange Electric Light Co., . . . .	Orange, . . . .	45,000
Pittsfield Electric Co., . . . .	Pittsfield, . . . .	100,000
Plymouth Electric Light Co., . . . .	Plymouth, Kingston, . . . .	90,000
Quincy Electric Light and Power Co., . .	Quincy, . . . .	89,700
Rawson Light and Power Co., . . . .	Leicester, . . . .	25,000
Salem Electric Lighting Co., . . . .	Salem, Peabody, . . . .	175,000
Somerville Electric Light Co., . . . .	Somerville, Arlington, Bel- mont, . . . .	200,000
Southbridge Gas and Electric Co., . . .	Southbridge, . . . .	-
South Hadley Falls Electric Light Co., .	South Hadley, Chicopee, in part, . . . .	7,000
Spencer Gas Co., . . . .	Spencer, . . . .	-
Stoughton Gas and Electric Co., . . . .	Stoughton, . . . .	-
Suburban Gas and Electric Co., . . . .	Revere, Winthrop, . . . .	60,000
Suburban Light and Power Co., . . . .	Boston, . . . .	174,400
Taunton Electric Lighting Co., . . . .	Taunton, . . . .	50,000
Union Electric Light Co., . . . .	Franklin, . . . .	20,000
United Electric Light Co., . . . .	Springfield, West Springfield, .	500,000
Uxbridge and Northbridge Electric Co.,	Uxbridge, Northbridge, . .	39,300
Waltham Gas Light Co., . . . .	Waltham, . . . .	-
Ware Electric Co., . . . .	Ware, . . . .	27,800
Webster Electric Co., . . . .	Webster, Dudley, . . . .	-
Westboro' Electric Light and Power Co.,	Westborough, . . . .	25,000
Westfield Gas Light Co., . . . .	Westfield, . . . .	-
Weston Electric Light Co., . . . .	Weston, . . . .	5,000
Weymouth Light and Power Co., . . . .	Weymouth, . . . .	50,000
Winchendon Electric Light and Power Co., . . . .	Winchendon, . . . .	12,000
Woburn Electric Light Co., <sup>2</sup> . . . .	Woburn, Winchester, Stone- ham, . . . .	120,000
Worcester Electric Light Co., . . . .	Worcester, . . . .	200,000

<sup>1</sup> Par value, \$10 per share.<sup>2</sup> In hands of receivers.

In the case of the several gas companies doing electric lighting, the capital will be found in the table of gas companies.

Following are the names of the owners of electric light plants not owned by electric light companies and the localities supplied: Church Green Electric Light and Power Company (A. W. Perry), Boston (in part); General Electric Company, Whitman; Holyoke Water Power Company, Holyoke.

The following table shows the whole number of stockholders, the number resident in Massachusetts, and the value at par of the stock held in the State on June 30, 1896 : —

COMPANY.	Whole Number of Stockholders.	Number Resident in Massachusetts.	Value of Stock held in Massachusetts.
Abington and Rockland, . . . . .	163	163	\$73,400
Adams, . . . . .	6	5	8,300
Amesbury, . . . . .	38	27	7,700
Andover, . . . . .	35	33	27,500
Attleborough, . . . . .	4	2	4,500
Blackstone, . . . . .	5	4	9,500
Block Plant, . . . . .	3	3	9,500
Blue Hill, . . . . .	12	11	29,000
Boston, . . . . .	749	207	503,800
Bridgewater, . . . . .	14	14	15,000
Cambridge, . . . . .	39	39	200,000
Central Mass. (Palmer), . . . . .	39	20	95,800
Cohasset, . . . . .	28	27	29,000
Dedham, . . . . .	40	39	59,800
Edison (Boston), . . . . .	452	422	2,763,000
Edison (Brockton), . . . . .	24	23	99,950
Edison (Fall River), . . . . .	56	52	130,500
Fall River, . . . . .	73	60	171,600
Frammingham, . . . . .	9	9	80,000
Franklin, . . . . .	24	24	10,000
Gardner, . . . . .	12	12	30,000
Gloucester, . . . . .	10	10	50,000
Grafton, . . . . .	13	13	10,000
Great Barrington, . . . . .	22	10	6,800
Greenfield, . . . . .	42	36	25,100
Haverhill, . . . . .	64	63	127,400
Hudson, . . . . .	12	12	15,000
Hyde Park, . . . . .	32	27	87,600
Lee, . . . . .	5	5	20,000
Lenox, . . . . .	28	28	20,000
Leominster, . . . . .	9	9	50,000
Lowell, . . . . .	368	323	268,400
Malden, . . . . .	49	44	144,600
Marlborough, . . . . .	12	12	30,000
Milford, . . . . .	20	20	40,000
Millbury, . . . . .	20	20	17,000
Milton, . . . . .	10	10	42,000
Nantucket, . . . . .	9	9	25,000
Natick, . . . . .	21	20	61,900
Northampton, . . . . .	57	55	54,400
Orange, . . . . .	7	7	45,000
Pittsfield, . . . . .	44	44	100,000
Plymouth, . . . . .	6	5	80,000
Quincy, . . . . .	108	108	89,700

<sup>1</sup> Half share held out of the State.



COMPANY.	Whole Number of Stockholders.	Number Resident in Massachusetts.	Value of Stock held in Massachusetts.
Rawson (Leicester), . . . . .	5	5	\$25,000
Salem, . . . . .	140	135	167,900
Somerville, . . . . .	246	238	196,800
South Hadley Falls, . . . . .	3	3	7,000
Suburban (Revere), . . . . .	5	5	60,000
Suburban (Boston), . . . . .	10	10	174,400
Taunton, . . . . .	17	17	50,000
Union, . . . . .	8	1	100
United, . . . . .	191	179	449,800
Uxbridge and Northbridge, . . . . .	56	56	39,300
Ware, . . . . .	49	48	26,300
Westborough, . . . . .	19	17	24,490
Weymouth, . . . . .	12	11	37,900
Winchendon, . . . . .	28	28	12,000
Woburn, . . . . .	66	63	115,700
Worcester, . . . . .	101	100	188,700

<sup>1</sup> Par value, \$10.

The following table shows in greater detail than in previous reports the aggregate results of the operations of the electric light central stations in the State for the year ending June 30, 1895, and for the year ending June 30, 1896:—

	YEAR ENDING JUNE 30.	
	1895.	1896.
<b>RECEIPTS.</b>		
From sale of commercial arc lights, . .	—	\$522,105 08
sale of commercial incandescent lights by contract, . . . . .	—	213,957 89
sale of commercial incandescent lights by meter, . . . . .	—	1,473,297 69
sale of public arc lamps, . . . . .	—	1,170,627 73
sale of public incandescent lamps, . . . . .	—	251,393 03
sale of electric power, . . . . .	—	517,300 29
Total for light and power, . .	\$3,794,060 41	\$4,148,681 71
rent of motors, . . . . .	—	\$9,246 17
rent of meters, . . . . .	—	2,204 72
steam heating, . . . . .	—	25,028 02
other sources, . . . . .	—	2,099 69
Total from other sources, . .	28,135 75	38,578 60
	\$3,822,196 16	\$4,187,260 31

	YEAR ENDING JUNE 30.	
	1895.	1896.
<b>EXPENSES.</b>		
1. Coal or other fuel, . . . . .	-	\$644,096 91
2. Oil and waste, . . . . .	-	35,590 60
3. Water, . . . . .	-	47,397 84
4. Wages at station, . . . . .	-	494,507 32
5. Station repairs, . . . . .	-	26,987 24
6. Steam plant repairs, . . . . .	-	103,452 85
7. Electric plant repairs, . . . . .	-	69,113 41
8. Apparatus and machinery, . . . . .	-	33,731 96
Total for manufacture, . . . . .	\$1,358,689 83	\$1,454,878 13
9. Wages for care of lights and meters, clerical labor in this department, and salary or commission of collectors, . . . . .	-	\$203,220 30
10. Repairs and renewals of lines, meters, lamps and motors, . . . . .	-	253,960 49
11. Carbons, . . . . .	-	76,013 36
12. Incandescent lamps, . . . . .	-	72,198 27
13. Globes, . . . . .	-	5,443 60
Total for distribution, . . . . .	554,410 25	610,836 02
14. Directors' allowances, . . . . .	-	\$5,322 11
15. Salaries of officers, . . . . .	-	127,603 16
16. General salaries, . . . . .	-	142,614 03
17. Rent of offices, if separate from plant, . . . . .	-	11,654 36
18. General office expenses, . . . . .	-	51,893 61
Total for office expenses and management, . . . . .	295,789 00	339,097 27
19. Taxes, . . . . .	146,601 10	-
20. Rent of real estate used for plant, . . . . .	-	\$11,607 00
21. Insurance, . . . . .	-	50,041 62
22. Law expenses, . . . . .	-	19,789 92
23. Claims, . . . . .	-	3,681 70
24. Bad debts, . . . . .	-	17,668 60
25. Incidental expenses, . . . . .	-	63,974 07
Total for miscellaneous expenses, . . . . .	186,643 43	166,762 91
	\$2,542,133 61	-
Leaving an apparent net profit of, . . . . .	\$1,280,062 55	\$1,447,477 15
Of this profit, the gas companies made in their electrical departments, . . . . .	204,027 52	211,154 02
Leaving for the electric light companies, To which should be added the income from rents, jobbing, etc., amounting to, . . . . .	\$1,076,035 03	\$1,236,323 13
	151,774 28	200,567 33
Making a total of, . . . . .	\$1,227,809 31	\$1,436,890 46
Against which the following charges were made:—		
Interest, . . . . .	234,444 20	253,132 90
Dividends, . . . . .	487,148 75	544,801 75
Depreciation, . . . . .	565,287 65	446,662 89
Sundry items, . . . . .	123,177 56	157,432 57
	\$1,410,058 16	\$1,402,000 11
Leaving a surplus for the year of, . . . . .	-	34,890 35
Leaving a deficit for the year of, . . . . .	\$182,248 85	-

<sup>1</sup> Of the charges for depreciation, \$228,765.93 were for the forced reduction in plant accounts occasioned by foreclosure sales.

# AS AND ELECTRIC LIGHT.

[Jan.

Companies appear not to have earned ex-  
 others have not earned sufficient to  
 of any dividend.

of the companies doing only an electric  
 increased over the previous year by \$209,-  
 although interest and dividend charges have  
 the net of the year's operations shows a surplus  
 as in the year ending June 30, 1895.

pendix will be found, under date of June 30,  
 separate balance sheets, profit and loss and manu-  
 of the electric companies, as taken from  
 returns, with corrections made by the Board  
 and correspondence with the officers of the  
 companies.

from the balance sheets of the electric com-  
 taken from the returns of 1895 and 1896, show  
 facts:—

	June 30, 1895.	June 30, 1896.
assets, including patent		
land and buildings,	\$13,847,615 54	\$14,341,461 81
machinery,	483,805 68	211,463 86
gas and power,	318,194 94	314,216 56
receivables due,	114,594 94	124,010 46
other assets,	266,532 58	272,884 30
total assets,	67,956 92	60,790 59
liabilities,	521,372 40	567,509 28
total liabilities,	\$15,620,073 00	\$15,892,336 86
surplus,	\$9,427,400 00	\$9,391,900 00
depreciation funds,	3,157,100 00	3,241,136 98
other funds,	1,817,038 06	1,775,214 87
dividends,	435,274 97	252,217 93
and unpaid,	53,431 50	57,907 75
total surplus,	54,580 92	59,316 97
total surplus and depreciation funds,	51,363 11	96,228 91
total surplus and depreciation funds,	\$14,996,208 56	\$14,873,923 41
total surplus and depreciation funds,	180,655 05	281,170 85
total surplus and depreciation funds,	\$15,176,863 61	\$15,155,094 26
total surplus and depreciation funds,	443,209 39	737,242 60
total surplus and depreciation funds,	\$15,620,073 00	\$15,892,336 86
companies—		
an aggregate surplus of	\$789,377 19	\$822,857 93
an aggregate deficit of	346,167 80	85,615 33
net surplus, as shown above,	\$443,209 39	\$737,242 60
added to reserves carried as liabili-	180,655 05	281,170 85
actual surplus of	\$623,864 44	\$1,018,413 45
per cent. on capital of about	6.62	10.84

Thirty-three in 1895.    Forty-five in 1895.    Sixteen in 1895.

The following table shows the value of the plant of each electric company, as assessed by the local authorities : —

COMPANY.	Assessed Valuation.	COMPANY.	Assessed Valuation.
Abington and Rockland, . . . . .	\$52,150	Malden, . . . . .	\$149,500
Adams, . . . . .	9,500	Mari'borough, . . . . .	58,615
Amesbury, . . . . .	27,000	Millford, . . . . .	36,000
Andover, . . . . .	14,300	Millbury, . . . . .	15,000
Attleborough, . . . . .	30,810	Milton, . . . . .	40,000
Boston, . . . . .	2,460,000	Nantucket, . . . . .	10,000
Bridgewater, . . . . .	15,700	Natick, . . . . .	62,000
Cambridge, . . . . .	265,000	Northampton, . . . . .	41,500
Central Mass. (Palmer), . . . . .	19,600	Orange, . . . . .	17,000
Chicopee, . . . . .	15,000	Pittsfield, . . . . .	100,000
Cohasset, . . . . .	2,250	Plymouth, . . . . .	66,250
Dedham, . . . . .	116,000	Quincy, . . . . .	50,300
Edison (Boston), . . . . .	1,521,800	Rawson (Leicester), . . . . .	14,250
Edison (Brockton), . . . . .	91,250	Salem, . . . . .	185,000
Edison (Fall River), . . . . .	105,900	Somerville, . . . . .	123,700
Fall River, . . . . .	135,000	South Hadley Falls, . . . . .	4,500
Frammingham, . . . . .	40,000	Suburban (Revere), . . . . .	55,800
Franklin, . . . . .	9,000	Suburban (Boston), . . . . .	88,600
Gardner, . . . . .	33,175	Taunton, . . . . .	25,000
Gloucester, . . . . .	47,000	Union, . . . . .	15,600
Grafton, . . . . .	2,500	United, . . . . .	332,100
Great Barrington, . . . . .	3,000	Uxbridge and Northbridge, . . . . .	13,000
Greenfield, . . . . .	27,000	Ware, . . . . .	22,100
Haverhill, . . . . .	88,100	Westborough, . . . . .	10,300
Hudson, . . . . .	2,500	Weymouth, . . . . .	45,000
Hyde Park, . . . . .	99,000	Whitman, . . . . .	23,300
Lee, . . . . .	12,000	Winchendon, . . . . .	6,000
Leominster, . . . . .	38,300	Woburn, . . . . .	75,750
Lowell, . . . . .	211,680	Worcester, . . . . .	253,300

The following table shows the amounts paid by the companies for taxes, including those paid by the gas companies on account of their electric plants : —

COMPANY.	Taxes Paid.	COMPANY.	Taxes Paid.
Abington and Rockland, . . . . .	\$1,361 59	Central Mass. (Palmer), . . . . .	\$758 04
Adams, . . . . .	199 28	Charlestown, . . . . .	1,917 79
Amherst, . . . . .	144 85	Chelsea, . . . . .	1,947 31
Amesbury, . . . . .	422 77	Chicopee, . . . . .	218 21
Andover, . . . . .	270 35	Clinton, . . . . .	809 14
Athol, . . . . .	117 00	Cohasset, . . . . .	224 65
Attleborough, . . . . .	1,065 18	Cottage City, . . . . .	75 23
Beverly, . . . . .	718 65	Dedham, . . . . .	1,307 64
Blue Hill, . . . . .	91 00	Easthampton, . . . . .	172 33
Boston, . . . . .	25,896 35	Edison (Boston), . . . . .	46,437 61
Bridgewater, . . . . .	225 16	Edison (Brockton), . . . . .	2,013 33
Brookline, . . . . .	2,637 44	Edison (Fall River), . . . . .	2,905 26
Cambridge, . . . . .	4,308 27	Fall River, . . . . .	3,952 02

COMPANY.	Taxes Paid.	COMPANY.	Taxes Paid.
Fitchburg, . . . . .	\$1,469 28	North Adams, . . . . .	\$400 00
Frankingham, . . . . .	650 48	Northampton, . . . . .	683 02
Franklin, . . . . .	179 11	Orange, . . . . .	355 53
Gardner, . . . . .	704 60	Pittsfield, . . . . .	2,040 00
Hallowell, . . . . .	784 58	Plymouth, . . . . .	862 98
Hallowell, . . . . .	140 41	Quincy, . . . . .	1,333 93
Great Barrington, . . . . .	186 30	Rawson (Leicester), . . . . .	228 51
Greenfield, . . . . .	451 79	Salem, . . . . .	2,568 63
Haverhill, . . . . .	1,929 03	Somerville, . . . . .	2,547 58
Holyoke, . . . . .	3,032 41	Southbridge, . . . . .	637 49
Hudson, . . . . .	66 64	South Hadley Falls, . . . . .	144 99
Hyde Park, . . . . .	1,435 83	Spencer, . . . . .	225 00
Lawrence, . . . . .	1,440 00	Stoughton, . . . . .	153 60
Lee, . . . . .	269 89	Suburban (Revere), . . . . .	704 42
Lenox, . . . . .	124 60	Suburban (Boston), . . . . .	1,177 55
Leicester, . . . . .	700 15	Taunton, . . . . .	844 37
Lexington, . . . . .	305 94	Union, . . . . .	330 00
Lowell, . . . . .	4,848 79	United, . . . . .	4,945 46
Lynn, . . . . .	5,086 14	Uxbridge and Northbridge, . . . . .	244 86
Malden, . . . . .	2,596 44	Waltham, . . . . .	2,418 97
Martborough, . . . . .	1,032 12	Ware, . . . . .	477 16
Milford, . . . . .	716 77	Webster, . . . . .	306 76
Milbury, . . . . .	337 56	Westborough, . . . . .	188 15
Milton, . . . . .	232 00	Westfield, . . . . .	386 34
Nantucket, . . . . .	118 79	Weymouth, . . . . .	760 36
Natick, . . . . .	452 80	Whitman, . . . . .	540 79
New Bedford, . . . . .	4,644 90	Winchendon, . . . . .	211 45
Newburyport, . . . . .	1,005 12	Woburn, . . . . .	1,429 79
Newton, . . . . .	800 00	Worcester, . . . . .	4,092 22

## DIVIDENDS.

The dividends declared by the several electric companies during the year are shown in the following table : —

COMPANY.	Rate Per Cent.	Amount of Dividends.
Abington and Rockland, . . . . .	6	\$4,317 00
Adams, . . . . .	•—	—
Amesbury, . . . . .	5	2,515 00
Andover, . . . . .	•—	—
Attleborough, . . . . .	•—	—
Blackstone, . . . . .	3	300 00
Black Plant, . . . . .	•—	—
Blue Hill, . . . . .	3	900 00
Boston, . . . . .	8	136,000 00
Bridgewater, . . . . .	•—	—
Cambridge, . . . . .	6	12,000 00
Central Mass. (Palmer), . . . . .	•—	—
Chicopee, . . . . .	•—	—
Cohasset, . . . . .	2½	750 00

\* No dividends declared.

COMPANY.	Rate Per Cent.	Amount of Dividends.
Dedham, . . . . .	6	\$3,600 00
Edison (Boston), . . . . .	7	216,609 75
Edison (Brockton), . . . . .	6	6,000 00
Edison (Fall River), . . . . .	7½	11,250 00
Fall River, . . . . .	8	16,000 00
Framlingham, . . . . .	•—	—
Franklin, . . . . .	7	700 00
Gardner, . . . . .	8½	2,500 00
Gloucester, . . . . .	•—	—
Grafton, . . . . .	•—	—
Great Barrington, . . . . .	•—	—
Greenfield, . . . . .	4	1,200 00
Haverhill, . . . . .	6	7,650 00
Hudson, . . . . .	•—	—
Hyde Park, . . . . .	5	5,000 00
Lee, . . . . .	4	800 00
Lenox, . . . . .	•—	—
Leominster, . . . . .	•—	—
Lowell, . . . . .	7	21,000 00
Malden, . . . . .	6	9,312 00
Marlborough, . . . . .	2½	750 00
Milford, . . . . .	•—	—
Millbury, . . . . .	•—	—
Milton, . . . . .	•—	—
Nantucket, . . . . .	3	750 00
Natick, . . . . .	6	3,720 00
Northampton, . . . . .	•—	—
Orange, . . . . .	•—	—
Pittsfield, . . . . .	6	6,000 00
Plymouth, . . . . .	•—	—
Quincy, . . . . .	4	3,588 00
Rawson (Leicester), . . . . .	•—	—
Salem, . . . . .	6	10,500 00
Somerville, . . . . .	6	12,000 00
South Hadley Falls, . . . . .	•—	—
Suburban (Revere), . . . . .	•—	—
Suburban (Boston), . . . . .	•—	—
Taunton, . . . . .	•—	—
Union (Franklin), . . . . .	6	1,200 00
United (Springfield), . . . . .	6	30,000 00
Uxbridge and Northbridge, . . . . .	•—	—
Ware, . . . . .	5	1,390 00
Westborough, . . . . .	2	500 00
Weymouth, . . . . .	•—	—
Whitman, . . . . .	•—	—
Winchendon, . . . . .	•—	—
Woburn, . . . . .	•—	—
Worcester, . . . . .	8	16,000 00
		<hr/> \$544,801 75

\* No dividends declared.

The following table shows the system used, and the maximum dynamo capacity June 30, 1896, stated in lamps of certain nominal candle-powers, also the capacity of the power generators in operation on that date:—

COMPANY.	System used.	MAXIMUM DYNAMO CAPACITY.	
		Number of Lamps.	Nominal Candle-power.
Abington and Rockland, <sup>1</sup>	Edison, . . . .	48	1,200
	Westinghouse, . . . .	2,200	16
	National, . . . .	2,500	16
	Thomson-Houston, . . . .	150	1,200
Adams, <sup>2</sup>	Thomson-Houston, . . . .	650	16
	Thomson-Houston, . . . .	45	1,200
Amesbury, <sup>3</sup>	Thomson-Houston, . . . .	500	16
	Thomson-Houston, . . . .	90	1,200
Amherst, . . . .	Fort Wayne, . . . .	500	16
	Thomson-Houston, . . . .	1,000	16
Andover, . . . .	Westinghouse, . . . .	45	1,200
	Thomson-Houston, . . . .	1,100	16
Athol, <sup>4</sup>	Thomson-Houston, . . . .	50	1,200
	Thomson-Houston, . . . .	2,650	16
Attleborough, . . . .	Thomson-Houston, . . . .	50	1,200
	Thomson-Houston, . . . .	1,500	16
Beverly, . . . .	Thomson-Houston, . . . .	1,000	16
	Schuyler, . . . .	150	1,200
Blackstone, . . . .	Thomson-Houston, . . . .	45	1,200
	Thomson-Houston, . . . .	135	1,200
Block Plant, <sup>5</sup>	Thomson-Houston, . . . .	650	16
	Thomson-Houston, . . . .	80	2,000
Blue Hill (Canton), . . . .	Westinghouse, . . . .	900	16
	Westinghouse, . . . .	1,000	16
Boston, <sup>6</sup>	Thomson-Houston, . . . .	300	16
	Thomson-Houston, . . . .	60	2,000
Bridgewater, . . . .	Thomson-Houston, . . . .	1,850	16
	Thomson-Houston, . . . .	2,150	2,000
Brookline, <sup>7</sup>	Thomson-Houston, . . . .	325	1,200
	Thomson-Houston, . . . .	21,900	16
Cambridge, <sup>8</sup>	Brush, . . . .	2,390	2,000
	Westinghouse, . . . .	6,000	16
Central Mass. (Palmer), . . . .	Waterhouse, . . . .	35	2,000
	Westinghouse, . . . .	750	16
Charlestown, . . . .	Thomson-Houston, . . . .	350	2,000
	Westinghouse, . . . .	330	2,000
Chelsea, <sup>9</sup>	Stanley, . . . .	4,000	16
	Stanley, . . . .	3,000	16
Chicopee, . . . .	Thomson-Houston, . . . .	720	1,200
	Thomson-Houston, . . . .	9,100	16
Church Green (Boston), . . . .	General Electric, . . . .	150	1,200
	Brush, . . . .	3,950	16
	Thomson-Houston, . . . .	445	2,000
	Thomson-Houston, . . . .	50	2,000
	Thomson-Houston, . . . .	1,650	16
	Thomson-Houston, . . . .	300	1,200
	Thomson-Houston, . . . .	1,950	16
	Westinghouse, . . . .	1,100	16
	Thomson-Houston, . . . .	150	1,200
	Mather, . . . .	6,100	16
	Eddy, . . . .	1,300	16
	Eddy, . . . .	1,300	16

<sup>1</sup> Power generators, 500 K. W.<sup>2</sup> Power generators, 120 K. W.<sup>3</sup> Power generators, 186 K. W.<sup>4</sup> Power generators, 240 K. W.<sup>5</sup> Power generators, 30 K. W.<sup>6</sup> Power generators, 62 K. W.<sup>7</sup> Power generators, 62 K. W.<sup>8</sup> Power generators, 120 K. W.<sup>9</sup> Power generators, 240 K. W.<sup>10</sup> Power generators, 620 K. W.<sup>11</sup> Power generators, 213 K. W.<sup>12</sup> Power generators, 140 H. P.

COMPANY.	System used.	MAXIMUM DYNAMO CAPACITY.	
		Number of Lamps.	Nominal Candle-power.
Clinton, . . . .	{ Schuyler, . . . .	90	1,200
	{ Thomson-Houston, . . . .	2,950	16
Cohasset, . . . .	Thomson-Houston, . . . .	2,300	16
Cottage City, . . . .	Ball, . . . .	60	1,600
Dedham, . . . .	Thomson-Houston, . . . .	60	1,200
		1,950	16
Easthampton, . . . .	General Electric, . . . .	50	1,200
Edison (Boston), . . . .	Edison, . . . .	89,600	16
		315	1,200
	{ Thomson-Houston, . . . .	100	2,000
		650	16
Edison (Brockton), . . . .	Edison, . . . .	45	2,000
		6,100	16
		836	15
Edison (Fall River), . . . .	Edison, . . . .	7,910	16
	General Electric, . . . .	3,600	16
Fall River, . . . .	{ Thomson-Houston, . . . .	226	1,200
		500	2,000
	General Electric, . . . .	3,000	16
Fitchburg, <sup>1</sup> . . . .	{ Thomson-Houston, . . . .	325	1,200
		1,800	16
	Fort Wayne, . . . .	150	1,200
Framingham, . . . .	Thomson-Houston, . . . .	140	1,200
		2,800	16
Franklin (Turner's Falls), . . . .	Thomson-Houston, . . . .	30	2,000
		600	10
Gardner, . . . .	Thomson-Houston, . . . .	170	1,200
		1,800	16
		150	1,200
Gloucester, <sup>2</sup> . . . .	{ Thomson-Houston, . . . .	1,300	16
		2,500	16
	General Electric, . . . .	2,500	16
Grafton, . . . .	Fort Wayne, . . . .	1,000	16
	Schuyler, . . . .	35	1,500
Great Barrington, . . . .	Stanley, . . . .	6,000	16
	Westinghouse, . . . .	1,550	16
Greenfield, <sup>3</sup> . . . .	{ Thomson-Houston, . . . .	45	1,200
		800	16
	Westinghouse, . . . .	750	16
		75	2,000
	{ Thomson-Houston, . . . .	95	1,200
		2,000	16
Haverhill, <sup>4</sup> . . . .	Brush, . . . .	115	2,000
		25	1,200
		1,000	16
	Fort Wayne, . . . .	80	2,000
	Schuyler, . . . .	330	2,000
Holyoke, <sup>5</sup> . . . .	{ Edison, . . . .	300	1,200
		1,000	16
	General Electric, . . . .	2,000	16
Hudson, . . . .	Thomson-Houston, . . . .	45	1,200
		650	16
Hyde Park, <sup>6</sup> . . . .	Thomson-Houston, . . . .	250	2,000
		3,900	16
	{ Thomson-Houston, . . . .	350	2,000
		200	1,200
Lawrence, . . . .	Fort Wayne, . . . .	35	2,000
	Edison, . . . .	800	20
Lee, . . . .	Thomson-Houston, . . . .	8,800	16
		1,300	16
Leominster, . . . .	{ Thomson-Houston, . . . .	150	1,200
		1,950	16
	Fort Wayne, . . . .	2,000	16

<sup>1</sup> Power generators, 80 H. P.<sup>2</sup> Power generator, 100 K. W.<sup>3</sup> Power generators, 100 K. W.<sup>4</sup> Power generators, 100 K. W.<sup>5</sup> Power generators, 700 H. P.<sup>6</sup> Power generators, 50 K. W.



COMPANY.	System used.	MAXIMUM DYNAMO CAPACITY.	
		Number of Lamps.	Nominal Candle-power.
Lexington, . . . .	Thomson-Houston, . . . .	50 1,500	1,200 16
Lowell, <sup>1</sup> . . . .	{ Thomson-Houston, . . . . Fort Wayne, . . . .	850 6,600	2,000 16
		125 575	2,000 2,000
Lynn, <sup>2</sup> . . . .	Thomson-Houston, . . . .	265 7,250	1,200 16
Malden, <sup>3</sup> . . . .	{ Thomson-Houston, . . . . Schnyler, . . . .	320 11,700	1,200 16
		280	1,200
Marlborough, . . . .	{ Edison, . . . . General Electric, . . . .	1,000 1,200	16 16
		95	1,200
Milford, <sup>4</sup> . . . .	Thomson-Houston, . . . .	1,000	16
Millbury, . . . .	{ Thomson-Houston, . . . . Fort Wayne, . . . .	50 650	1,200 16
		2,000	16
Milton, . . . .	{ Thomson-Houston, . . . . Fort Wayne, . . . .	2,000 2,000	16 16
		75	1,200
Nantucket, . . . .	Thomson-Houston, . . . .	1,150	16
Natick, <sup>5</sup> . . . .	{ Thomson-Houston, . . . . Westinghouse, . . . .	90 4,600	1,200 16
		60 100	2,000 1,600
New Bedford, <sup>6</sup> . . . .	{ Thomson-Houston, . . . . American, . . . .	5,800 400	16 2,000
		118 60	1,200 2,000
Newburyport, <sup>7</sup> . . . .	{ Thomson-Houston, . . . . Taomson-Houston, . . . .	8,240 210	16 1,200
		400	16
Newton, . . . .	{ General Electric, . . . . Thomson-Houston, . . . .	145 5,000	1,200 16
		270	1,200
North Adams, . . . .	{ Stanley, . . . . Thomson-Houston, . . . .	4,500 250	16 1,200
		1,950	16
Northampton, <sup>8</sup> . . . .	{ Westinghouse, . . . . Thomson-Houston, . . . .	1,000 60	16 1,200
		3,150	16
Orange, . . . .	{ Fort Wayne, . . . . Thomson-Houston, . . . .	225 45	1,200 1,200
		10,800	16
Pittsfield, <sup>9</sup> . . . .	Stanley, . . . .	150	1,200
Plymouth, <sup>10</sup> . . . .	{ Thomson-Houston, . . . . Westinghouse, . . . .	1,000 200	16 1,200
		4,500	16
Quincy, <sup>11</sup> . . . .	{ La Roche, . . . . Thomson-Houston, . . . .	1,300 1,550	16 16
		410	2,000
Rawson (Leicester), . . . .	Thomson-Houston, . . . .	7,900	16
Salem, <sup>12</sup> . . . .	Thomson-Houston, . . . .	6	4,000
Somerville, <sup>13</sup> . . . .	{ Thomson-Houston, . . . . Westinghouse, . . . .	595 4,800	1,200 16

<sup>1</sup> Power generators, 450 K. W.<sup>2</sup> Power generator, 100 H. P.<sup>3</sup> Power generators, 695 H. P.<sup>4</sup> Power generator, 50 H. P.<sup>5</sup> Power generators, 470 H. P.<sup>6</sup> Power generators, 160 H. P.<sup>7</sup> Power generators, 280 H. P.<sup>8</sup> Power generator, 22 K. W.<sup>9</sup> Power generator, 160 K. W.<sup>10</sup> Power generators, 55 K. W.<sup>11</sup> Power generators, 330 K. W.<sup>12</sup> Power generators, 230 H. P.<sup>13</sup> Power generators, 25 K. W.

COMPANY.	System used.	MAXIMUM DYNAMO CAPACITY.	
		Number of Lamps.	Nominal Candle-power.
Southbridge, . . .	Thomson-Houston, . . .	{ 100	1,200
		{ 1,600	20
South Hadley Falls, . . .	Thomson-Houston, . . .	{ 1,400	16
Spencer, . . .	Ball, . . .	{ 70	1,200
Stoughton, . . .	Ball, . . .	{ 70	800
Suburban (Revere), . . .	Thomson-Houston, . . .	{ 200	1,200
		{ 3,300	16
	American, . . .	{ 300	2,000
Suburban (Boston), <sup>1</sup> . . .	Brush, . . .	{ 95	2,000
	Thomson-Houston, . . .	{ 2,900	16
	Westinghouse, . . .	{ 4,850	16
	Arnoux and Hochhausen, . . .	{ 10	2,000
Taunton, <sup>2</sup> . . .	Brush, . . .	{ 395	1,200
	Westinghouse, . . .	{ 2,000	16
	General Electric, . . .	{ 2,650	16
Union (Franklin), . . .	Thomson-Houston, . . .	{ 90	1,200
		{ 1,800	16
	Thomson-Houston, . . .	{ 950	1,200
		{ 4,000	16
United (Springfield), <sup>3</sup> . . .	Westinghouse, . . .	{ 150	1,200
		{ 8,650	16
	Edison, . . .	{ 45	1,200
	Excelsior, . . .	{ 100	1,200
	Stanley, . . .	{ 10,000	16
Uxbridge and Northbridge, . . .	Westinghouse, . . .	{ 120	2,000
		{ 750	16
	Fort Wayne, . . .	{ 1,500	16
Waltham, <sup>4</sup> . . .	Thomson-Houston, . . .	{ 245	1,200
		{ 3,950	16
Ware, . . .	Thomson-Houston, . . .	{ 80	1,200
		{ 650	16
Webster, . . .	Thomson-Houston, . . .	{ 80	1,200
		{ 500	16
	Fort Wayne, . . .	{ 1,000	16
Westborough, . . .	Thomson-Houston, . . .	{ 50	1,200
		{ 650	16
	La Roche, . . .	{ 1,000	16
	Schuyler, . . .	{ 98	2,000
Westfield, . . .	Thomson-Houston, . . .	{ 35	2,000
		{ 1,150	16
Weymouth, . . .	Thomson-Houston, . . .	{ 200	1,200
		{ 2,600	16
Whitman, . . .	Thomson-Houston, . . .	{ 100	1,200
		{ 1,650	16
Winchendon, . . .	General Electric, . . .	{ 50	1,200
		{ 650	16
		{ 185	2,000
Woburn, <sup>5</sup> . . .	Thomson-Houston, . . .	{ 100	1,200
		{ 3,850	16
	Brush, . . .	{ 45	1,200
	Edison, . . .	{ 400	16
Worcester, <sup>6</sup> . . .	Thomson-Houston, . . .	{ 990	2,000
		{ 8,000	16

<sup>1</sup> Power generators, 220 K. W.<sup>2</sup> Power generators, 530 H. P.<sup>3</sup> Power generators, 250 H. P.<sup>4</sup> Power generators, 80 H. P.<sup>5</sup> Power generators, 510 H. P.<sup>6</sup> Power generators, 500 H. P.

# AND ELECTRIC LIGHT.

[Jan.

... shows the number of electric lights of  
... which represent the dynamo capacity  
... June 30, 1894, 1895 and 1896 : —

	1894.	1895.	1896.
...	-	600	600
...	836	-	836
...	316,890	342,536	414,450
...	-	2,400	2,400
...	800	-	-
...	-	-	6
...	11,293	11,608	12,113
...	9,605	10,682	11,522
...	160	160	160
...	110	60	35
...	35	-	-
...	35	-	-
...	70	70	70

... table shows the number of boilers, their  
... power, the number of engines and the total  
... of the same, and the number of dynamos  
... companies on June 30 last ; also the amount  
... during the year ending on that day : —

	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamos.	Coal used (Tons).	Screenings (Tons).	Wood (Tons).	Coke (Tons).
...	4	600	3	725	17	1,862	-	-	-
...	12	150	2	225	2	1,223	-	-	-
...	1	100	1	100	2	328	-	3	-
...	3	375	3	435	6	1,873	-	-	52.4
...	3	350	2	180	3	627	88½	-	-
...	3	300	2	315	3	760	-	-	-
...	4	400	3	700	5	667	-	-	-
...	1	104	1	175	4	189	119	-	-
...	1	60	1	65	3	128	64	-	-
...	3	155	3	287	4	577	33	-	-
...	1	125	2	225	3	514	-	-	-
...	38	6,090	40	9,192	105	28,015	-	-	-
...	2	200	1	80	2	330	-	-	-
...	6	1,005	7	2,685	17	4,361	-	-	-
...	8	1,000	6	1,150	27	6,050	-	-	-
...	1	125	1	120	6	32	-	-	-
...	5	625	6	660	12	1,845	-	-	234.0
...	3	500	5	594	11	2,514	470	-	-
...	8	790	6	710	10	3,164	-	-	-
...	2	250	2	325	6	493	-	-	-
...	2	350	2	180	3	308	40	-	-
...	1	60	1	50	2	56	-	-	-

... operated by company

<sup>4</sup> Also 2 water wheels, 79 H. P.

... of street railway.

<sup>5</sup> Slack.

... operated by company

<sup>6</sup> Also shavings valued at \$1,053.

... of street railway.

<sup>7</sup> Also 2 water wheels, 360 H. P.

... operated by company belonging to street railway.

COMPANY.	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamoes.	Coal used (Tons).	Screenings (Tons).	Wood (Cords).	Coke (Tons).
Dedham, . . . . .	2	220	2	200	4	449	319	-	-
Easthampton, . . . . .	1	60	1	45	1	107	-	-	-
Edison (Boston), . . . . .	23	5,875	37	8,220	74	21,991	-	-	-
Edison (Brockton), . . . . .	6	720	8	925	19	3,126	-	-	-
Edison (Fall River), . . . . .	6	706	6	985	12	2,944	-	-	-
Fall River, . . . . .	6	600	6	890	17	2,572	-	-	-
Fitchburg, . . . . .	3	400	4	450	11	1,147	-	-	646.0
Frammingham, . . . . .	2	250	2	250	7	1,114	-	-	-
Franklin, . . . . .	1	-	-	-	2	-	-	-	-
Gardner, . . . . .	3	260	4	375	5	798	-	-	-
Gloucester, . . . . .	3	375	2	500	6	956	532	-	-
Grafton, . . . . .	2	120	1	75	1	-	-	-	-
Great Barrington, . . . . .	2	195	2	170	4	9	-	-	-
Greenfield, . . . . .	2	225	3	225	4	1,036	-	1	-
Haverhill, . . . . .	4	600	2	600	13	1,995	-	-	-
Holyoke, . . . . .	5	825	2	800	25	95	-	-	-
Hudson, . . . . .	1	80	1	60	2	185	-	-	-
Hyde Park, . . . . .	4	650	3	500	8	2,292	247	-	-
Lawrence, . . . . .	8	992	8	1,125	25	4,800	-	-	755.0
Lee, . . . . .	1	100	2	205	2	215	342	-	-
Lenox, . . . . .	9	-	-	-	-	-	-	-	-
Leominster, . . . . .	2	250	3	600	6	1,022	6	-	-
Lexington, . . . . .	2	200	2	185	3	362	-	-	-
Lowell, . . . . .	7	1,050	3	1,050	25	5,183	-	-	-
Lynn, . . . . .	8	1,000	4	2,000	28	2,662	109	-	576.6
Malden, . . . . .	8	1,000	8	1,025	16	2,255	2,214	-	-
Marlborough, . . . . .	3	375	4	420	9	557	472	-	-
Milford, . . . . .	2	160	3	270	4	362	650	-	31.0
Millbury, . . . . .	2	130	2	100	2	323	-	-	-
Milton, . . . . .	2	350	2	360	3	900	-	-	-
Nantucket, . . . . .	2	205	2	150	4	459	-	-	-
Natick, . . . . .	12	250	2	600	8	670	2,000	-	-
New Bedford, . . . . .	7	978	5	1,250	38	2,156	101,628	-	-
Newburyport, . . . . .	2	200	3	215	7	403	-	-	223.0
Newton, . . . . .	4	600	3	935	8	474	-	-	61.6
North Adams, . . . . .	2	300	2	525	8	793	-	-	757.8
Northampton, . . . . .	3	450	3	700	11	1,380	-	-	-
Orange, . . . . .	12	120	2	185	4	80	-	75	-
Pittsfield, . . . . .	5	535	7	920	12	4,381	-	-	-
Plymouth, . . . . .	3	450	3	625	7	1,649	-	-	-
Quincy, . . . . .	3	375	5	700	9	1,782	-	-	-
Rawson (Leicester), . . . . .	14	230	2	210	3	295	-	-	-

<sup>1</sup> Also 2 water wheels 100 H. P.<sup>2</sup> Also 1 water wheel 109 H. P.<sup>3</sup> Also 2 water wheels 640 H. P.<sup>4</sup> Also one generator operated by company belonging to street railway.<sup>5</sup> Also 4 water wheels 1,120 H. P.<sup>6</sup> Also four generators operated but not owned by company.<sup>7</sup> Also 1 water wheel 60 H. P.<sup>8</sup> Sparks.<sup>9</sup> Current bought delivered at wires of the company.<sup>10</sup> Dust.<sup>11</sup> 17 tons residuum.<sup>12</sup> Also 2 water wheels 180 H. P.<sup>13</sup> Also 1 water wheel 150 H. P.<sup>14</sup> Also 2 water wheels 30 H. P.

COMPANY.	Number of Boilers.	Total rated Horse-power.	Number of Engines.	Total rated Horse-power.	Number of Dynamos.	Coal used (Tons).	Screenings (Tons).	Wood (Cords).	Coke (Tons).
Salem, . . . . .	8	1,000	4	1,360	21	4,231	-	-	-
Somerville, . . . . .	4	1,000	5	730	17	3,657	-	-	-
Southbridge, . . . . .	2	185	3	335	4	454	-	-	-
South Hadley Falls, . . . . .	1	-	1	100	2	-	-	-	-
Spencer, . . . . .	2	-	3	45	2	-	-	-	-
Stoughton, . . . . .	1	60	1	50	1	159 <sup>1</sup>	-	-	-
Suburban (Revere), . . . . .	4	465	2	415	6	1,395	623	-	-
Suburban (Boston), . . . . .	11	935	6	1,150	20	5,704	-	-	-
Taunton, . . . . .	3	675	3	665	12	1,665	-	-	-
Union (Franklin), . . . . .	2	350	3	225	5	650	-	-	-
United (Springfield), . . . . .	7	1,760	5	2,150	37	4,768	-	-	-
Uxbridge & Northbridge, . . . . .	3	334	2	185	4	773	-	-	-
Waltham, . . . . .	6	781	6	1,075	14	2,603	-	-	393.4
Ware, . . . . .	1	125	1	125	3	298	-	10	-
Webster, . . . . .	2	205	2	130	4	541	-	-	-
Westborough, . . . . .	2	160	2	150	3	655	62	-	-
Westfield, . . . . .	3	240	2	140	6	328 <sup>2</sup>	302	-	149.0
Weymouth, . . . . .	2	445	3	445	7	1,151	816	-	-
Whitman, . . . . .	2	250	1	300	4	50	-	-	-
Winchendon, . . . . .	1	-	1	90	2	-	-	-	-
Woburn, . . . . .	5	650	5	900	12	3,228	-	-	-
Worcester, . . . . .	8	1,200	4	2,200	30	4,482	-	-	-

<sup>1</sup> Steam and water power bought.<sup>2</sup> 1,101,000 feet of gas used in gas engines.<sup>3</sup> Sparks.

The following table shows the total length of wire; the length of underground conduit, the length of the wires in the same; the number of poles set and the length of streets with overhead wires of each company, on June 30 last:—

COMPANY.	Total Length of Wire (Feet).	Length of Underground Conduit (Feet).	Length of Wires in Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Street with Overhead Wires (Feet).
Abington and Rockland, . . . . .	288,900	-	-	1,450	-	164,000
Adams, . . . . .	80,460	-	-	160	-	29,700
Amherst, . . . . .	120,860	-	-	224	120	27,300
Amesbury, . . . . .	224,240	-	-	340	24	73,920
Andover, . . . . .	97,476	-	-	510	5	35,000
Athol, . . . . .	69,349	-	-	400	-	30,000
Attleborough, . . . . .	316,328	-	-	783	56	103,372
Beverly, . . . . .	209,754	-	-	658	-	92,184
Blackstone, . . . . .	160,000	-	-	373	-	50,000
Block Plant, . . . . .	42,972	-	-	-	-	-
Blue Hill (Canton), . . . . .	389,884	-	-	847	48	105,875
Boston, . . . . .	4,902,920	113,728	942,582	1,677	180	-
Bridgewater, . . . . .	101,480	-	-	213	-	96,360
Brookline, . . . . .	1,235,870	15,174	23,385	1,858	-	237,160
Cambridge, . . . . .	1,438,009	-	-	2,549	53	290,000

COMPANY.	Total Length of Wire (Feet).	Length of Under-ground Conduit (Feet).	Length of Wire in Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Street with Overhead Wires (Feet)
Central Mass. (Palmer), . . . . .	617,580	-	-	1,825	50	200,700
Charlestown, . . . . .	199,600	-	-	334	-	47,520
Chelsea, . . . . .	661,851	-	-	1,420	-	196,360
Clinton, . . . . .	280,758	-	-	685	-	94,900
Cohasset, . . . . .	351,570	-	-	938	26	105,098
Cottage City, . . . . .	382,000	-	-	104	54	30,360
Dedham, . . . . .	806,485	-	-	1,510	-	221,760
Easthampton, . . . . .	29,000	-	-	235	-	29,000
Edison (Boston), . . . . .	1,418,802	343,871	1,418,802	-	12	-
Edison (Brockton), . . . . .	729,844	26,623	96,084	1,900	12	200,000
Edison (Fall River), . . . . .	264,619	26,963	104,040	184	40	38,945
Fall River, . . . . .	817,492	-	-	1,619	37	316,800
Fitchburg, . . . . .	485,650	-	-	970	15	128,230
Frammingham, . . . . .	499,471	-	-	678	92	159,720
Franklin, . . . . .	12,000	-	-	86	8	9,000
Gardner, . . . . .	227,881	-	-	473	70	54,500
Gloucester, . . . . .	478,600	-	-	800	30	446,000
Grafton, . . . . .	223,975	-	-	667	10	84,710
Great Barrington, . . . . .	148,590	350	350	336	70	81,440
Greenfield, . . . . .	71,000	-	-	235	10	56,000
Haverhill, . . . . .	418,095	-	-	775	15	332,640
Holyoke, . . . . .	346,800	-	-	1,160	-	116,000
Hudson, . . . . .	35,290	-	-	71	-	10,790
Hyde Park, . . . . .	450,680	-	-	829	22	92,003
Lawrence, . . . . .	1,182,004	12,864	55,584	2,426	25	322,848
Lee, . . . . .	204,000	-	-	403	12	58,000
Lenox, . . . . .	25,000	25,000	25,000	-	-	-
Leominster, . . . . .	362,000	230	230	642	8	70,000
Lexington, . . . . .	172,500	-	-	552	37	52,800
Lowell, . . . . .	726,944	-	-	1,200	50	482,320
Lynn, . . . . .	1,856,510	-	-	3,600	-	528,000
Malden, . . . . .	2,682,566	-	-	7,461	20	700,000
Marlborough, . . . . .	249,309	-	-	719	22	97,000
Milford, . . . . .	170,360	-	-	555	-	56,000
Millbury, . . . . .	90,810	-	-	130	28	31,270
Milton, . . . . .	566,083	-	-	973	15	147,840
Nantucket, . . . . .	182,940	-	-	424	5	49,690
Natick, . . . . .	359,138	-	-	600	35	63,360
New Bedford, . . . . .	983,941	8,401	39,966	1,225	51	169,133
Newburyport, . . . . .	158,150	-	-	472	-	79,200
Newton, . . . . .	1,312,681	-	-	3,976	-	513,992
North Adams, . . . . .	217,600	-	-	450	25	56,000
Northampton, . . . . .	512,106	-	-	890	15	146,350
Orange, . . . . .	206,692	-	-	575	10	57,360
Pittsfield, . . . . .	529,050	1,075	1,675	1,307	32	160,300
Plymouth, . . . . .	200,470	-	-	458	27	67,267
Quincy, . . . . .	585,200	-	-	1,573	45	171,600
Rawson (Leicester), . . . . .	210,899	-	-	542	8	70,200
Salem, . . . . .	952,870	-	-	2,026	39	248,935
Somerville, . . . . .	1,430,118	-	-	3,404	26	419,650
Southbridge, . . . . .	194,852	-	-	475	-	49,375
South Hadley Falls, . . . . .	69,000	-	-	325	13	50,000

COMPANY.	Total Length of Wire (Feet).	Length of Under-ground Conduit (Feet).	Length of Wires in Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Street with Overhead Wires (Feet).
Spencer, . . . . .	41,676	-	-	400	4	40,000
Stoughton, . . . . .	69,905	-	-	300	-	69,905
Suburban (Revere), . . . . .	740,892	-	-	1,584	35	227,040
Suburban (Boston), . . . . .	381,156	2,414	9,656	30	115	50,000
Taunton, . . . . .	159,755	-	-	630	-	80,000
Union (Franklin), . . . . .	145,905	-	-	388	37	51,400
United (Springfield), . . . . .	1,443,246	11,632	75,800	1,253	23	835,360
Uxbridge and Northbridge, . . . . .	223,400	-	-	575	-	67,000
Waltham, . . . . .	426,600	-	-	906	36	112,970
Ware, . . . . .	74,520	-	-	334	21	20,500
Webster, . . . . .	98,420	-	-	364	2	52,500
Westborough, . . . . .	124,424	-	-	332	-	50,987
Westfield, . . . . .	119,935	-	-	411	14	54,276
Weymouth, . . . . .	540,330	-	-	1,163	12	169,138
Whitman, . . . . .	206,000	-	-	622	10	73,920
Winchendon, . . . . .	125,900	198	198	343	31	35,400
Woburn, . . . . .	1,045,528	-	-	2,824	166	438,240
Worcester, . . . . .	1,244,330	10,560	-	3,382	-	320,235

The following table shows the number of motors furnished on arc, incandescent and power circuits, not including those for street railways, the number of single and double arc lamps, June 30, 1896, and the number of carbons used during the year ending on that day:—

COMPANY.	Motors on Arc Circuits.	Motors on Incandescent Circuits.	Motors on Power Circuits.	Horse-power of Motors.	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Carbons Used.
Abington and Rockland, . . . . .	-	-	-	-	-	33	5,812
Adams, . . . . .	-	-	-	-	40	-	11,000
Amherst, . . . . .	-	-	-	-	-	28	5,000
Amesbury, . . . . .	-	-	21	86	71	6	33,938
Andover, . . . . .	-	-	-	-	6	25	19,200
Attol, . . . . .	-	-	-	-	40	10	12,000
Attleborough, . . . . .	2	-	-	14	87	4	25,000
Beverly, . . . . .	-	-	-	-	26	89	33,500
Blackstone, . . . . .	-	-	-	-	-	36	5,000
Block Plant, . . . . .	-	2	-	3	-	-	-
Blue Hill (Canton), . . . . .	-	-	-	-	47	-	6,000
Boston, . . . . .	27	-	654	1,468	859	3,493	2,687,706
Bridgewater, . . . . .	-	-	-	-	32	3	9,000
Brookline, . . . . .	-	4	11	152	42	440	263,130
Cambridge, . . . . .	-	145	-	250	34	462	348,000
Central Mass. (Palmer), . . . . .	-	1	-	50	-	110	30,000
Charlestown, . . . . .	1	-	-	-	70	202	216,985
Chelsea, . . . . .	-	-	30	115	100	210	130,000
Clinton, . . . . .	-	-	-	-	4	43	32,869
Cottage City, . . . . .	-	-	-	-	59	-	5,460

COMPANY.	Motors on Arc Circuits.	Motors on Incandescent Circuits.	Motors on Power Cir- cuits.	Horse-power of Motors.	Number of Single Arc Lamps.	Number of Double Arc Lamps.	Number of Carbons Used.
Dedham, . . . . .	-	-	-	-	-	33	15,529
Easthampton, . . . . .	-	-	-	-	-	37	7,000
Edison (Boston), . . . . .	-	1,589	-	5,131	1,112	-	253,883
Edison (Brockton), . . . . .	-	52	16	364	87	253	211,500
Edison (Fall River), . . . . .	-	109	2	436½	-	-	-
Fall River, . . . . .	-	17	-	31	155	465	445,000
Fitchburg, . . . . .	1	1	7	46½	63	224	160,000
Frammingham, . . . . .	-	-	-	-	2	63	18,299
Franklin, . . . . .	-	-	-	-	22	-	7,000
Gardner, . . . . .	-	-	-	-	51	68	23,600
Gloucester, . . . . .	-	-	41	131	36	25	21,000
Greenfield, . . . . .	-	10	-	30½	53	9	22,000
Haverhill, . . . . .	-	9	59	351½	95	174	128,170
Holyoke, . . . . .	-	2	28	70½	187	237	300,000
Hudson, . . . . .	-	-	-	-	20	4	9,000
Hyde Park, . . . . .	-	-	-	-	57	115	45,222
Lawrence, . . . . .	-	203	-	311½	256	180	163,735
Leominster, . . . . .	-	-	-	-	28	60	30,976
Lexington, . . . . .	-	-	-	-	-	38	5,500
Lowell, . . . . .	2	-	152	852	305	376	421,695
Lynn, . . . . .	-	-	68	492	207	464	368,600
Malden, . . . . .	-	-	14	59	85	197	87,378
Marlborough, . . . . .	-	-	-	-	48	53	39,816
Millford, . . . . .	-	-	9	17½	90	5	25,000
Millbury, . . . . .	1	-	-	-	33	-	7,485
Nantucket, . . . . .	-	-	-	-	45	2	8,100
Natick, . . . . .	-	-	11	56	-	37	12,500
New Bedford, . . . . .	-	104	42	345½	192	203	144,305
Newburyport, . . . . .	-	4	15	32	150	7	43,500
Newton, . . . . .	-	-	-	-	3	141	100,000
North Adams, . . . . .	-	7	-	37	95	113	90,000
Northampton, . . . . .	-	-	24	72½	154	28	48,000
Orange, . . . . .	-	-	-	-	41	8	13,000
Pittsfield, . . . . .	-	30	11	274	90	56	61,655
Plymouth, . . . . .	-	2	21	341½	34	6	8,088
Quincy, . . . . .	-	-	17	118	-	93	32,500
Salem, . . . . .	-	-	62	287	88	235	167,000
Somerville, . . . . .	18	-	8	66½	38	450	256,675
Southbridge, . . . . .	-	-	-	-	87	5	28,500
South Hadley Falls, . . . . .	-	-	-	-	2	-	-
Spencer, . . . . .	-	-	-	-	70	-	20,000
Stoughton, . . . . .	-	-	-	-	70	-	15,500
Suburban (Revere), . . . . .	-	-	-	-	22	78	23,233
Suburban (Boston), . . . . .	-	-	126	490	183	47	125,106
Taunton, . . . . .	-	-	7	46	97	123	100,000
Union (Franklin), . . . . .	-	-	-	-	43	6	9,732
United (Springfield), . . . . .	2	-	78	539	341	617	501,144
Uxbridge and Northbridge, . . . . .	-	-	-	-	69	-	4,000
Waltham, . . . . .	-	2	40	224½	102	69	81,100
Ware, . . . . .	-	-	-	-	54	16	22,000
Webster, . . . . .	-	-	-	-	19	54	27,100
Westborough, . . . . .	-	-	-	-	32	-	10,000
Westfield, . . . . .	-	-	-	-	125	13	48,500
Weymouth, . . . . .	-	-	-	-	-	39	7,854
Whitman, . . . . .	-	-	-	-	46	27	1,700
Winchendon, . . . . .	-	-	-	-	23	17	10,128
Woburn, . . . . .	-	-	8	52	44	75	57,151
Worcester, . . . . .	-	-	98	466	292	530	622,428



The following table shows the number of commercial lights of the different kinds installed, and the number of customers for each kind, on June 30 last: —

COMPANY.	Number of Commercial Arc Lights.	Nominal Candle-power.	Number of Customers using Commercial Arc Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-power.	Number of Customers using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights.	Number of Commercial Incandescent Lights of Arc Circuits.	Nominal Candle-power.	Number of Customers using only Arc Incandescent Lights of Arc Circuits.	Number of Customers using both Arc and Incandescent Lights.	Number of Customers using only Power.
Abington and Rockland,	-	-	-	6,539	16	319	319	-	-	-	-	-
Adams, . . . . .	-	-	-	292	16	58	58	-	-	-	-	-
Amherst, . . . . .	-	-	-	1,545	16	116	116	-	-	-	-	-
Amesbury, . . . . .	19	1,200	8	400	16	104	104	12	32	1	4	10
Andover, . . . . .	-	-	-	500	20	117	117	-	-	-	-	-
Athol, . . . . .	-	-	-	75	10	11	11	-	-	-	-	-
Attleborough, . . . . .	2	1,200	1	2,922	16	11	11	1	32	1	6	1
Beverly, . . . . .	27	1,200	11	3	16	32	32	9	32	-	3	2
Blackstone, . . . . .	27	1,200	17	525	16	64	64	-	-	-	-	-
Blackstone, . . . . .	-	-	-	1,429	16	6	6	-	-	-	-	-
Block Plant, . . . . .	-	-	-	250	16	39	39	-	-	-	-	-
Blue Hill (Canton), . . . . .	-	-	-	1,785	16	93	93	-	-	-	-	-
Boston, . . . . .	859	1,200	727	3,200	16	218	218	48	32	14	142	211
	1,334	2,000		50,629	16	74	74	33	66	-	-	-
Bridgewater, . . . . .	1	2,000	1	1,610	16	409	409	-	-	-	-	-
	-	-	-	50	32	7	7	-	-	-	-	-
Brookline, . . . . .	31	2,000	10	5	150	656	656	4	25	-	1	7
	-	-	-	22,002	16	32	32	7	66	-	17	66
Cambridge, . . . . .	44	1,200	34	33	32	16	16	12	32	5	17	66
	-	-	-	15,000	16			11	66			

Central Mass. (Palmer),	-	-	-	2376 1,441 47 9	10 16 20 24 32	203	{	3	25	2	-	1
Charlestown, . . . . .	97	2,000	46	1,285	16	42	{	1	32	4	5	1
Chelsea, . . . . .	97	1,200	25	4,800	16	384		6	65	-	16	9
Church Green (Boston), . . . . .	12	1,200	4	8,592	16	110		-	-	-	2	33
Clinton, . . . . .	4	1,200	1	2,300	16	40		4	25	2	-	-
Cohasset, . . . . .	-	-	-	1,528	16	36		-	-	-	-	-
Cottage City, . . . . .	15	1,600	10	-	-	181		-	-	-	4	-
Dedham, . . . . .	10	1,200	4	3,038	16	-		-	-	-	-	-
Edison (Boston), . . . . .	118 55 306 593 40 248 178	600 900 1,200 2,000 4,000 1,200 2,000	419	114,354	16	3,449		-	-	-	214	607
Edison (Brockton), . . . . .	27	-	27	7,761	16	384		-	-	-	18	28
Edison (Fall River), . . . . .	-	-	-	11,000	16	635		-	-	-	-	109
Fall River, . . . . .	146 16 71	1,200 2,000 1,200	29	1,689	16	60		-	-	-	-	14
Fitchburg, . . . . .	19	1,200	19	3,000	16	147		-	-	-	5	2
Framingham, . . . . .	12	1,200	9	2,874 2,870 16 60 140 350 3,800	10 16 20 25 32 16 16	154	{	12 6	25 32	1	7	-
Franklin, . . . . .	-	-	-	350	16	35		-	-	-	-	-
Gardner, . . . . .	61	1,200	22	3,800	16	186		17	20	-	12	-
Gloucester, . . . . .	12	1,200	9	2,615	16	180	{	12 9	32 65	5	7	35
Grafton, . . . . .	-	-	-	791	16	31		-	-	-	-	-
Great Barrington, . . . . .	-	-	-	1,850 150 250 2,400	16 6 10 16	108		-	-	-	-	-
Greenfield, . . . . .	13	1,200	4	-	-	135		-	-	-	4	2

COMPANY.	Number of Commercial Arc Lights.	Nominal Candle-power.	Number of Customers Using Commercial Arc Lights.	Number of Commercial Incandescent Lights.	Nominal Candle-power.	Number of Customers Using Commercial Incandescent Lights.	Number of Commercial Incandescent Lights off Arc Circuits.	Nominal Candle-power.	Number of Customers Using only Commer- cial Incandescent Lights off Arc Cir- cuits.	Number of Customers Using both Arc and Incandescent Lights.	Number of Customers Using only Power.
Haverhill,	95	1,200	25	3,500	16	79	1	1	1	15	36
Holyoke,	186	2,000	88	1,300	16	148				25	30
Hudson, .	9	1,200	7	278	16	25	21	65	1	1	1
Hyde Park,	47	2,000	11	6,150	16	296				8	
Lawrence,	230	2,000	60	7,057	20	453				37	65
Lee, .				7,691	16	107					
Lenox, .				1,892	16	27					
Leominster,	28	1,200	24	781	10	277	1	25	1	9	1
Lexington,				4,293	16	91					
Lowell, .	238	2,000	87	2,851	16	337				42	82
Lynn, .	10	1,200	80	12,000	16	350	1	25	2	27	34
Malden, .	27	1,200	6	17,824	16	955	4	65		4	10
Marlborough, .	45	1,200	16	3,813	16	175	8	25	6	9	
Milford, .	35	1,200	10	1,500	16	76				2	6
Millbury,				12	8						
				42	10	79					
				1,051	16						
				33	20						
				3	32						
				4,125	16						
Milton, .				86	32	160					



## ELECTRIC LIGHT.

[Jan.

Suburban (Boston),	220	2,500	66	1,000	16	124	4	25	1	11	6
Taunton, . . . . .	56	1,200	32	4,200	16	124	4	25	1	7	6
Union (Franklin), . . . . .	10	1,200	2	2,700	16	124	4	25	1	2	93
United (Springfield), . . . . .	7	1,200	02	19,600	16	124	4	25	1	2	
Uxbridge and Northbridge, . . . . .	387	1,200	02	19,600	16	124	4	25	1	2	
Waltham, . . . . .	-	-	-	3,300	16	216	2	65	1	11	
Ware, . . . . .	37	1,200	13	4,888	16	249	2	65	1	7	
Woburn, . . . . .	23	1,200	8	1,270	16	98	-	-	-	2	
Worcester, . . . . .	11	1,200	2	1,503	16	90	-	-	-	8	
Westborough, . . . . .	-	-	-	3,343	16	135	-	-	-	1	
Westfield, . . . . .	32	2,000	15	533	16	77	-	-	-	9	
Weymouth, . . . . .	3	1,200	1	4,065	16	219	-	-	-	1	
Whitman, . . . . .	43	1,200	17	1,971	16	138	-	-	-	6	
Winchendon, . . . . .	15	1,200	10	1,089	16	84	-	-	-	6	
Woburn, . . . . .	19	2,000	11	7,502	16	337	1	25	1	9	
Worcester, . . . . .	348	2,000	102	13,351	16	383	-	-	-	43	

The following table shows the number of *public* lamps of each candle-power in use June 30, 1896, and the price paid, also the average number in use with the average number of hours per night, and nights per month that they were run during the year ending on that date: —

COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	Price Paid.
Abington and Rockland, . . .	379	25	376	5.1	23.4	{ \$14 per year.
Adams, . . .	33	1,200	32			{ \$66 per year.
Adams, . . .	40	1,200	40	4.8	26.7	{ \$75 per year.
Amherst, . . .	28	1,200	23	4.8	22.2	{ \$90 per lamp per year.
Amherst, . . .	22	25	22			{ \$21.43 per year.
Amesbury, . . .	2	32	2			{ \$30 per year.
Amesbury, . . .	61	1,200	61	5.9	21.7	{ \$75 per year.
Andover, . . .	73	25	71	4.5	23.3	{ \$3,700 per year for 31 arcs and 73 incandescents.
Andover, . . .	31	1,200	30			{ \$17.50 per year for each additional incandescent light.
Athol, . . .	17	32	17	4.8	25.8	{ \$15 per year.
Athol, . . .	39	1,200	41			{ \$75 per year.
Attleborough, . . .	64	1,200	57	5.1	22.2	{ \$30 cents per night.
Beverly, . . .	88	1,200	87	1 -	25.0	{ \$140 per year for an arc lamp, — four 32 c.-p. lamps equivalent to one arc lamp.
Blackstone, . . .	16	52	14	10.1	30.3	
Blackstone, . . .	36	2,000	35			
Blue Hill (Canton), . . .	66	32	66	2 -	2 -	{ \$5,800 per annum for all lights and exemption from taxes.
Blue Hill (Canton), . . .	48	2,000	48			
Boston, . . .	54	32		10.5	30.5	{ Average, for incandescents, 8 cents per 16 c.-p. lamp for ten hours; for arcs, 35 cents per light per night.
Bridgewater, . . .	2,159	2,000	2,079	4.7	24.1	{ \$70 per year.
Bridgewater, . . .	35	2,000	35			

<sup>1</sup> No record.

<sup>2</sup> No record; moon schedule.

## ELECTRIC LIGHT.

[Jan.

Locality.	Acres.	Days.	Per cent.	Per cent. extra.	Remarks.
Cambridge, . . . . .	36.	24	24.2	30.5	30 cents per night.
Central Mass. (Palmer), . . . . .	271	82	24.2	29.1	30 cents per night.
Charlestown, . . . . .	402	1,269	4.8	10.4	30 cents per night.
Chelsea, . . . . .	140	25	10.4	11.2	30 cents per night.
Clinton, . . . . .	110	1,200	10.4	10.3	30 cents per night.
Cohasset, . . . . .	175	2,000	11.2	6.0	30 cents per night.
Cottage City, . . . . .	201	1,200	10.3	23.2	30 cents per night.
Dedham, . . . . .	172	25	26.5	28.3	30 cents per night.
Easthampton, . . . . .	43	1,200	25.0	23.0	30 cents per night.
Edison (Brockton), . . . . .	278	30	6.0	3.7	30 cents per night.
Fall River, . . . . .	44	1,500	4.6	3.7	30 cents per night.
Fitchburg, . . . . .	441	25	7.8	3.7	30 cents per night.
Franklin, . . . . .	23	1,200	23.0	3.7	30 cents per night.
Gardner, . . . . .	37	1,200	23.0	3.7	30 cents per night.
Gloucester, . . . . .	292	15	3.7	3.7	30 cents per night.
Rockport, . . . . .	241	1,200	23.0	3.7	30 cents per night.
	449	2,000	10.8	30.5	30 cents per night.
	218	1,200	9.5	30.5	30 cents per night.
	242	25	5.2	24.3	30 cents per night.
	63	1,200	24.3	25.9	30 cents per night.
	22	2,000	6.0	24.4	30 cents per night.
	12	25	4.4	21.2	30 cents per night.
	58	1,200	6.3	23.6	30 cents per night.
	44	25	6.3	22.0	30 cents per night.
	53	1,200	9.2		30 cents per night.
	138	25	5.4		30 cents per night.

Grafton,	230	25	224	5.0	24.2	\$12 per year.
Great Barrington,	152	32	152	7.9	27.6	\$254.50 per month for 152 lamps.
Greenfield,	6	32	6	4.8	25.4	{ \$25 per year.
	48	1,200	48			{ \$74.03 per year.
Haverhill,	174	2,000	170	10.1	29.1	{ 38 cents per night in Haverhill.
						{ 39 cents per night in Bradford.
Holyoke,	236	1,200	236	10.8	30.5	{ \$100 per year, 5 cents extra per night for mast-arm lights.
Hudson,	14	1,200	14	8.3	30.5	{ \$100 per year.
Hyde Park,	54	25	49	5.4	26.1	{ Seven-year contract 105 arcs for \$7,000 per year; additional lights per year, arc, \$70, incandescents, \$16.
	114	2,000	111			{ \$1.50 per month.
	542	20	130	6.2	30.5	{ \$2.25 per month.
Lawrence,	98	1,200	87	10.4		{ \$7.50 per month.
	96	2,000	96	10.5		{ \$8.33 per month.
Lee,	4	20	4	6.2	30.5	{ \$1.50 per month.
Leominster,	18	2,000	17	7.3	22.5	{ \$5.834 per month.
	1	20	1	6.9	27.5	{ \$1.25 per month.
Lexington,	33	1,200	32	6.0	23.5	{ \$5.413 per month.
	102	30	102			{ \$12.50 per year.
Lee,	62	25	68	6.3	26.1	{ \$16 per year.
Leominster,	59	1,200	60			{ \$72 per year.
	125	30	125			{ \$4,000 yearly contract for 37 arcs and 118 incandescents,
Lexington,	14	32		5.1	23.7	{ \$75 each for additional arc lights and \$15 each for additional incandescents.
Lowell,	37	1,200	37			{ 35 cents per night.
	443	2,000	425	7	30.5	{ \$20 per year.
	1,131	25	1,122	8.6	29.1	{ \$146 per year.
Lynn,	10	32	10	10.7	30.5	{ \$16 per year.
	252	2,000	249			{ \$72 per year.
Lynn,	4	25	4	7.9	20.0	{ \$72 per year.
Nahant,	40	1,200	40	7.9	20.0	{ \$72 per year.
Saugus,	62	1,200	47			{ \$16 per year.
Swampscott,	26	25	20	6.4	26.4	{ \$72 per year.
	96	1,200	92			

<sup>1</sup> Dark to A.M. no record. <sup>2</sup> Moon schedule; no record. <sup>3</sup> Dusk to dawn; no record. <sup>4</sup> Every night; no record.

<sup>5</sup> From July 1, 1896, to March 1, 1896, arcs burned 25 nights per month all night; incandescents every night to 12.30 A.M. From March 1 to July 1 all lights 20 nights per month to 12.30 A.M. <sup>6</sup> Dark to 12.30 A.M.; no record. <sup>7</sup> Dark to daylight; no record.



COMPANY.	Number of Public Lamps.	Nominal Candle-power.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PAID.
Malden, . . . . .	856	25	807	10.4	1 -	The incandescents and ninety-four arcs \$26,603.60 for the year, four arcs at \$100 per lamp per year.
Medford, . . . . .	474	25	472	5.6	30.5	All lights \$13,417.60 per year, arcs running every night, incandescents, every dark night to 12.15 A.M.
Melrose, . . . . .	430	25	400	5.7	20.0	All lights running every dark night until 12.15 A.M., for \$10.944 per year.
Everett, . . . . .	402	25	370	4.8	25.7	All lights running every dark night until 12.15 A.M., for \$4,999.84 per year.
Marlborough, . . . . .	163	25	162	6.5	30.5	\$17.50 per year.
Millford, . . . . .	44	25	44	4.8	30.5	\$90.00 per year.
Millbury, . . . . .	6	32	6	4.6	24.9	\$22.50 per year.
Milton, . . . . .	33	1,200	33	11.1	28.5	\$100 per year, to 11 P.M. six nights and 12 P.M. one night per week.
Nantucket, . . . . .	54	25	414	2 -	2 -	\$20 per year.
Natick, . . . . .	107	25	127	6.7	26.2	\$20 per year.
New Bedford, . . . . .	30	1,200	30	10.1	25.6	Contract price \$2,400 for 22 arcs, and 57 incandescents and 3 arcs extra in summer months.
Newburyport, . . . . .	67	16	65	5.8	20.0	Incandescents, \$20.70 per year.
Newton, . . . . .	173	2,000	165	5.7	24.0	Arca, \$82.81 per year.
North Adams, . . . . .	83	16	82	10.1	30.5	{ 7 cents per night.
Northampton, . . . . .	15	20	16	9.8	30.5	{ 14 cents per night.
	2	32	2	5.8	30.5	{ 40 cents per night.
	144	1,200	140	5.7	30.5	{ \$13.14 per year, average.
	916	25	887	11.1	30.5	{ \$73.60 per year.
	141	1,200	138	10.9	30.5	{ \$15.75 per year.
	4	65	104	2 -	30.5	{ \$109.50 per year.
	105	1,200	104	2 -	30.5	{ 14 cents per night.
	4	25	4	2 -	30.5	{ 29 cents per night.
	149	1,200	149	2 -	30.5	{ \$67.50 per year running till midnight; 20 lights run all night at \$86.25.





on June 30, 1896 : —

COMPANY.	INCANDESCENT LIGHTS.			ARC LIGHTS.		Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.	Rates by Contract.		
Abington and Rockland,	-	-	1 cent,	-	-	Ten per cent. discount if paid before the 15th of the month; customers pay for wiring and renewals.
Adams, . . . .	-	1 cent,	-	-	-	Renewals free; wiring in stores and offices free, in dwellings at cost.
Amesbury, . . . .	-	-	-	3 nights per week, each lamp, \$57.00; 4 nights, \$63.00; 5 nights, \$69.00; 6 nights, \$75.00; 7 nights, \$81.00 per year.		Wiring and all lamps at consumer's expense.

COMPANY.	RATES BY METER.				RATES BY CONTRACT.	REMARKS.
	Per Kilowatt Hour.	Per Ampere Hour.	Per Candle-power Lamp Hour.			
Amesbury — Con.,	-	-	-	per week; 22 c. p. lamps, 3 nights per week, \$16.00 per year, and \$2.00 per year additional for each addi- tional night per week. Contracts based on meter rate.	-	Dwelling-house wiring at cost; commercial wiring free; renewals at con- sumer's expense.
Amherst, . . .	-	1 cent,	-	-	-	A few lights by contract. Wiring stores, free, all other places, from \$2.50 to \$5.00 per outlet; re- newals on contract lights free; meter customers pay for renewals.
Andover, . . .	24 cents,	-	-	-	-	Arc lights are run only when street lights are used.
Athol, . . .	20 cents,	-	-	\$15.00 per lamp per year for 32 c. p. lamps.	\$75.00 per lamp per year.	Customers by meter pay for all incandescent lamps. Renewals free to contract customers.
Attleborough, . . .	25 cents,	-	-	90 cents per lamp per month.	5 cents per inch of carbon burned.	Customers pay for wiring and renewals.
Beverly, . . .	25 cents,	-	-	16 c. p. lamps, 7 nights per week, \$1.10 per month; 6 nights per week, \$1.00 each per month; five nights per week, 93 cents each per month; 4 nights per week,	40 cents per night. Discount of 10 per cent. if paid on or before the 15th of the month.	

Block Plant, . . .	16½ cents, .	-	-	57½ cents each per month, 3 nights per week, 82 cents.	-	-	Customers pay for wiring. Renewals free. Open wiring \$2.00 per outlet; let; \$3.00 per outlet concealed. Lamp renewals, 30 cents each. Inside incandescent wiring charged to customer at cost; lamps furnished and renewed free, except those broken by customer.
Blue Hill (Canton), .	-	-	1 cent,	\$10.00 per light per year.	-	-	
Boston, . . .	-	-	1 cent,	125 c. p. lamps for 12 months, each lamp 50 cents per day; 65 c. p. lamps for 12 months, 30 cents per day; 32 c. p. lamps for 12 months, 20 cents per day.	1 lamp for 12 months, 75 cents; for 6 months, 80 cents; for 3 months, 90 cents per day; 2 lamps for 12 months, each 70 cents; for 6 months, each 75 cents; for 3 months, each 85 cents per day; 3 or 4 lamps for 12 months, each 65 cents; for 6 months, each 70 cents; for 3 months, each 80 cents per day; 5 to 7 lamps for 12 months, each 60 cents; for 6 months, each 65 cents; for 3 months, each 75 cents per day; 8 or 9 lamps for 12 months, each 55 cents; for 6 months, each 60 cents; for 3 months, each 70 cents per day; 10 lamps for 12 months, each 50 cents; for 6 months, each 55 cents; for 3 months, each 65 cents per day.		
Bridgewater, . . .	-	1 cent,	-	\$10.00 per year for each 16 c. p. lamp.	-	-	Wiring \$2.00 per lamp, open wiring; \$2.75 per lamp for concealed work. Lamp renewals free to contract customers; to meter customers 35 cents per lamp.

COMPANY.	INCANDESCENT LIGHTS.			ARC LIGHTS.	Remarks.
	RATES BY METER.				
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.		
Brookline, . . .	-	-	1 cent, .	For lights six nights per week not later than 6 P.M., \$21 per lamp per year or \$3.00 per month, September to March; not later than 7 P.M., \$27.75 per year or \$3.25 per month, September to March, \$1.00 per month, April to August; not later than 8 P.M., \$42.00 per year or \$3.50 per month; not later than 9 P.M., \$58.00 per year or \$4.83 per month; not later than 10 P.M., \$73.00 per year; not later than 11 P.M., \$90.00 per year. For lights burning until 11 P.M. on Saturdays and five other nights per week, not later than 6 P.M., \$33.00 per year or \$4.00 per month, Septem- ber to March, \$1.00 per month, April to August; not later than 7 P.M., \$37.75 per year or \$4.25 per month, Sep- tember to March, \$1.50 per month, April to August; not later than 8 P.M., \$48.00 per year or \$4.00 per month; not later than 9 P.M., \$62.00	Lamps free to contract cus- tomers only.

Cambridge, . . .	16½ cents,	1 cent,	-	per year or \$5.17 per month; not later than 10 P.M., \$75.00. For lights burning not later than 11 P.M., seven nights per week, \$100 per year. All night arcs 50 cents; to 11 P.M., 30 cents per night. Temporary arcs \$1.00 per night.	Consumers pay for lamps and wiring. Fifteen per cent discount from meter rates on bills paid before the 15th of the month.
Central, Mass. (Palmer),	-	-	-	To 9 o'clock, 6 nights per week, \$84.00 per year; to 12 o'clock, 6 nights per week, \$100.00 per year; to 12 o'clock every night \$120.00 per lamp per year.	Wiring at cost. Renewals in private houses 25 cents per lamp, elsewhere free.
Charlestown, . . .	-	-	-	10 c. p. lamp to 9 o'clock, burning 4 nights per week, \$5.00; 16 c. p. to 9 o'clock, burning 4 nights per week, \$8.00; 20 c. p. to 9 o'clock, burning 4 nights per week, \$9.00; 24 c. p. \$10.00 per year.	Lamp renewals free.
Chelsea, . . .	-	-	1 cent,	50 cents per night per lamp.	First lamp free; renewals 25 cents each.
Church Green, . . .	-	-	1 cent,	40 cents per lamp per night until 12 P.M., 25 cents until 6.30 P.M.	Renewals free.
Clinton, . . .	-	-	1½ cents,	5 cents per lamp hour.	Wiring at cost; renewals free.
				One light, \$8.33 per month; 2 lights, \$7.50 each; 3 lights, \$7.00 each; 4 or more lights, \$6.50 each.	



COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.	
	RATES BY METRE.			Rates by Contract.	Rates by Contract.	Remarks.
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Cohasset, . . .	22 cents, .	-	-	Special contract rates for each customer. -	-	Customers pay for renewals. -
Cottage City, . .	-	-	-		Single lights, \$50.00 per season of 92 days. 2 lights, \$45.00 each; 4 or more, \$40.00 each. \$70.00 per year per lamp.	
Dedham, . . .	20 cents, .	-	-	Contracts based on \$10.00 per lamp per year burning until 10 P.M. -	2,000 c. p., 11 cents per lamp per hour; 1,200 c. p 10 cents per hour; 600 c. p., 8½ cents per hour; 400 c. p., 6½ cents per hour.	Customers pay for renewals.
Edison (Boston), . .	-	-	1 cent, .	-	Two lights per week, each lamp \$7.00 per month; 3 nights, \$8.00; 4 nights, \$9.00; 7 nights, \$10.00.	Lamp renewals free.
Edison (Brockton), . .	20 cents, .	-	1 cent, .	-	-	Lamp renewals free.
Edison (Fall River), . .	-	-	1 cent, .	-	-	Inside wiring at net cost; renewals free.
Fall River, . . .	15 cents, .	-	-	-	First 3 lights, \$7.00 each per month; next 4 lights, \$6.00 each per month; each succeeding light, \$5.00.	Lamp renewals free.
Fitchburg, . . .	20 cents, .	-	-	\$1.50 per month, for each 16 c. p. lamp.	One light, 3 nights per week, \$8.00 per month; 2 or more lights, 3 nights, \$7.00 per month each; 1 light 6 nights per week, \$9.00 per month;	Wiring free; customers pay for lamps and renewals.

Frammingham, . . .	-	-	-	Every night, \$1.00 per lamp per month; 6 nights per week, 90 cents.	2 or more lights, 6 nights, \$8.00 per month each; 1 light, 7 nights per week, \$10.00 per month; 2 or more lights 7 nights, \$9.00 per month each.	No free wiring; renewals free.
Franklin (Turner's Falls), . . .	-	-	-	Four nights in the week to 9 P.M., \$7.00 per year; 6 nights in the week to 11 P.M., \$10.00; 7 nights, \$11.00 per lamp. Stores, \$7.50, \$9.50 or \$10.50 per lamp per year, for 4, 5 or 6 nights per week.	For yearly contract, 6 nights per week, \$77.78 per lamp; 5 nights, \$66.67; 4 nights, \$55.55. Two arcs under contract, 5 per cent. off regular price. Three or more arcs under contract, 16½ per cent. off regular price. Running every night, \$8.00 per lamp per month; 6 nights per week, \$7.00. Temporary lights, 60 cents per night.	Wiring and renewals free.
Gardner, . . .	25 cents. 50 cents for shops and factories, running until 6 P.M. only.	-	-	\$1.00 per month for each 16 c. p. lamp.	Incandescent lamp renewals free to meter customers, at cost to others. Wiring at customer's expense. Discount from regular rates on arcs and incandescents of 10 per cent. if paid before the 10th of the month.	
Gloucester, . . .	18 cents, .	-	-	\$10.00 per year for each 16 c. p. lamp.	Wiring at cost; renewals free to contract customers; to meter customers at cost.	
Grafton, . . .	-	1 cent,	-	Over 400 ampere hours per month, the rate is ¼ cent per ampere hour.	Customers charged for wiring and lamps.	
Great Barrington, . .	-	1 cent,	-	-	Customers charged for wiring and lamps.	
Greenfield, . . .	-	-	1 cent,	-	Lamp renewals free to meter customers, at cost to contract customers. Wiring at cost.	

COMPANY.	INCANDESCENT LIGHTS.				Rates by Contract.	ARC LIGHTS.	Remarks.
	RATES BY METER.						
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.				
Haverhill, . . .	20 cents, .	-	-	-	Outside lights \$8.00 each per month. Inside lights, 3 or less, \$6.25 each per month; 4 to 6, \$6.00 each; 7 to 10, \$5.00 each. Temporary lighting, 50 cents per light per night. Six nights per week, until 11 P.M., \$100.00 per light per year; 4 nights until 10.30 P.M., other nights to 6.30 P.M., \$75.00; 3 nights until 10.30 P.M., other nights to 6.30 P.M., \$70.00. \$6.25 per lamp per month, burning until 10 P.M. \$70.00 per lamp per year.	Wiring at cost; renewals free.	
Holyoke, . . .	-	-	1½ cents, .	-		Are wiring free; incandescent renewals at cost. Discounts from 5 to 33½ per cent., according to amount used.	
Hudson, . . .	-	-	1 cent, .	\$1.00 per lamp per month.		Customers charged for wiring and renewals. No free wiring; customers pay for lamps.	
Hyde Park, . . .	20 cents, .	-	-	\$10.00 each lamp per year running until 10 P.M.		Discount for incandescent lights by meter only, 5 per cent. on monthly bills under \$5.00 and 10 per cent. on other bills if paid by the 15th of the month. Wiring at customer's expense, lamps free.	
Lawrence, . . .	18 cents, .	-	1 cent, .	-	Two nights per week, May to September, \$5.50, balance of the year, \$6.00 per lamp per month; 3 nights per week, \$6.00; 4 nights, \$7.50; 6 nights, \$8.00; 7 nights, \$9.00.	Wiring and renewals at customer's expense.	
Lee, . . .	20 cents, .	-	-	75 cents per lamp per month.	-		

Lenox, . . . . .	1.1 cents, .	-	-	-	Wiring and renewals at customer's expense.
Leominster, . . . . .	20 cents, .	-	-	-	Renewals at customer's expense. Wiring at cost.
Lexington, . . . . .	27 cents, .	-	-	-	Wiring and renewals at customer's expense. Discounts if bills are paid on or before the 10th of the month; on monthly bills of \$10.00 or less, 10 per cent.; over \$10.00 and less than \$20.00, 15 per cent.; \$20.00 and up to \$30.00, 20 per cent.; \$30.00 and over, 25 per cent. Wiring and renewals at customer's expense.
Lowell, . . . . .	10 cents, .	-	-	-	Renewals free, on contract lights only. Wiring at customer's expense.
Lynn, . . . . .	16 cents; 14 to 12 $\frac{1}{2}$ cents to large consumers.	-	-	-	Lamps and renewals for contract lights free. For metered lights no free renewals. Twenty per cent. discount on bills paid before 15th of current month.
Malden, . . . . .	25 cents, .	-	-	-	

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Marlborough, . . .	25 cents, .	-	-	16 c. p. lamps in stores closing 3 nights a week at 6 p.m., \$10.00 per light per year; in stores averaging 6 nights per week until 9 p.m., \$12.00; until 11 p.m., \$13.50; until 12 p.m., \$15.00 per lamp per year. Where bill is less than \$2.00 per month, meter rental of from 15 to 50 cents per month, according to size of meter.	Burning 6 or 7 nights, 1 light, \$8.50 per month; 2 or more, \$7.50 each; 3 nights per week, 1 light, \$7.50 per month; 2 or more lights, \$6.00 each.	Wiring at cost and renewals free.
Milford, . . .	28 cents for residences, 25 cents for stores.	-	-		Outside use, 6 or 7 nights per week. April to October, \$6.67 per lamp per month; October to April, \$10.00. Inside use, April to October, 1 lamp 6 or 7 nights per week, \$8.00 per month; 2 lamps 6 or 7 nights per week, \$14.50; 3 lamps 6 or 7 nights per week, \$20.50; 4 lamps 6 or 7 nights per week, \$25.00 per month. From October to April, 6 or 7 nights per week, 1 lamp, \$12.00; 2 lamps, \$21.50; 3 lamps, \$30.50; 4 lamps, \$38.50 per month.	Wiring and renewals at customer's expense. In stores, discounts on monthly bills for from 20 to 30 kilowatt hours, 1 cent per kilowatt hour; for 30 to 40 kilowatt hours, 2 cents; 40 to 50 kilowatt hours, 3 cents; over 50 kilowatt hours, 4 cents.
Millbury, . . .	20 cents, .	-	-	Running until 10 p.m., \$10.00 per lamp per year.	-	Wiring at customer's expense. Lamps free to contract customers only.

Milton, . . . . .	20 cents, .	-	-	One cent per 16 c. p. lamp-hour.	\$100.00 per light per year.	Wiring and renewals at customer's expense.
Nantucket, . . . . .	-	-	-	\$10.00 per 16 c. p. lamp per year.	First light, \$8.00; 2d light, \$7.00; 3d light, \$6.00 per light per month.	Wiring at cost. Renewals free.
Natick, . . . . .	-	-	-	First three lamps, \$1.20 per month each; second three, \$1.00; third three, 80 cents; fourth three, 60 cents; additional lamps, 50 cents each.	Various contracts on the basis of 5 cents per hour, and rent of lamp at \$5.00 to \$10.00 per year.	Discounts for payment on or before the 10th of the month on bills of \$8.00 per month and under for metered lights, 5 per cent.; \$8.00 to \$16.00, 10 per cent.; \$16.00 to \$20.00, 15 per cent.; over \$20.00, 25 per cent. for prompt payment.
New Bedford, . . . . .	-	1 cent,	1 cent,	-	4 to 7 nights per week, 1 light, \$10.00 per month; 2 lights, \$9.00 each; 3 or more, \$8.00 each; 1 to 3 nights per week, 1 light, \$7.00 per month; 2 lights, \$6.25 each; 3 or more, \$5.67 each.	Wiring at cost. Lamps and renewals free.
Newburyport, . . . . .	-	-	-	Series incandescent lights, 65 c. p., 4 to 7 nights per week. 1 light, \$5.00 per month; 2 lights, \$4.75 each; 3 lights, \$4.50 each; 4 lights, \$4.25 each; 5 or more, \$4.00 each. One to 3 nights per week, 1 light, \$3.50 per month; 2 lights, \$3.37½ each; 3 lights, \$3.25 each; 4 lights, \$3.12½ each; 5 lights, \$3.00 each; 6 or more, \$2.83½ each. Direct current incandescent, 20 c. p. lamps, 4 to 7 nights per week, \$1.25 each per month; 1 to 3 nights per		Eight per cent. discount from these prices for incandescent lights, and a further discount of 5 per cent. on all bills paid before the 10th of the month. Renewals and wiring at consumers' expense.

COMPANY.	INCANDESCENT LIGHTS.				AUG LIGHTS.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Newburyport — <i>Con.</i> , .	-	-	-	week, \$1.00; 32 c. p. lamp, 4 to 7 nights, \$2.00 each per month; 1 to 3 nights per week, \$1.60.	25 cents per 1,000 watt hours.	20 per cent. discount if paid on or before the 20th of month. Renew- als and wiring at cus- tomer's expense.
Newton, . . . . .	25 cents, .	-	-	-	-	Renewals free. Wiring done by customer. Dis- counts on monthly bills of 50 to 100 kilowatt hours, 2½ cents per kilo- watt hour; over 100 kilo- watt hours, 3½ cents.
North Adams, . . . .	17½ cents, .	-	-	\$12.00 per lamp per year for 6 nights per week; \$10.00 for 4 nights per week; \$9.00 for 3 nights per week.	Single lamp, 40 cents per night; 2 lamps, 30 cents each; 3 or more at 25 cents each.	Lamps on meter at con- sumer's cost; other lamp renewals free.
Northampton, . . . .	20 cents, .	1 cent, .	-	-	\$75.00 per light per year burn- ing every night till 10 p.m.; \$100.00 till midnight; \$60.00 per light for 2 nights a week till 10 p.m.	A charge for renewals and wiring.
Orange, . . . . .	17 to 20 cents.	-	-	50 cents to \$1 per lamp per month by contract, accord- ing to number of hours used per week and number of lamps.	-	Customers pay for wiring and renewals. Rate on monthly bills of from
Pittsfield, . . . . .	-	1.2 cents, .	-	-	For yearly service, burning from dusk until 9.30 p.m. six evenings per week, 1 lamp	

250 to 500 ampere hours,  
1.1 cents per ampere  
hour; 500 to 1,500, 1 cent;  
1,500 to 2,500, 0.9 cent;  
2,500 to 3,500, 0.8 cent;  
3,500 or more, 0.7 cent.  
5 per cent discount on  
bills paid on or before  
the fifteenth of the  
month.

\$108.00, two or more, \$96.00  
each; until 6.30 P.M. one  
evening and until 9.30 P.M. one  
five evenings per week, for  
1 lamp \$96.00, for two or  
more, \$94.00 each; until 6.30  
P.M. two evenings and 9.30  
P.M. four evenings, 1 lamp  
\$84.00, two or more, \$72.00  
each; until 6.30 P.M. three  
evenings and 9.30 P.M. three  
evenings, 1 lamp \$72.00, two  
or more, \$60.00 each; until  
6.30 P.M. four evenings and  
9.30 P.M. two evenings, 1  
lamp \$60.00, two or more,  
\$48.00 each; until 6.30 P.M.  
five evenings and 9.30 P.M.  
one evening, 1 lamp \$48.00,  
two or more, \$36.00 each.  
For five months' service from  
April 1 to September 1, burn-  
ing from dusk until 9.30 P.M.  
six evenings per week, 1  
lamp \$35.00, two or more,  
\$32.00 each; until 6.30 P.M.  
one evening and 9.30 P.M.  
five evenings per week, 1  
lamp \$32.00, 2 lamps, \$28.00  
each; until 6.30 P.M. two  
evenings and 9.30 P.M. four  
evenings, one lamp \$28.00,  
two or more, \$25.00 each;  
until 6.30 P.M. three even-  
ings and 9.30 P.M. three even-  
ings, 1 lamp \$25.00, two or  
more, \$21.00 each; until 6.30  
P.M. four evenings and 9.30



COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Pittsfield — Con. , .	-	-	-	-		P.M. two evenings, 1 lamp \$21.00, two or more, \$17.00 each; until 6.30 P.M. five evenings and 9.30 P.M. one evening, 1 lamp \$17.00, two or more, \$15.00 each. For seven months' service from September 1 to April 1, burning from dusk until 9.30 P.M. six evenings per week, one lamp \$79.00, two or more, \$70.00 each; until 6.30 P.M. one evening and 9.30 P.M. five evenings, 1 lamp \$70.00, two or more, \$62.00 each; until 6.30 P.M. two evenings and 9.30 P.M. four evenings, 1 lamp \$62.00, two or more, \$53.00 each; until 6.30 P.M. three evenings and 9.30 P.M. one evening, 1 lamp \$53.00, two or more, \$45.00 each; until 6.30 P.M. four evenings and 9.30 P.M. two evenings, 1 lamp \$45.00, two or more, \$37.00 each; until 6.30 P.M. five evenings and 9.30 P.M. one evening, 1 lamp \$37.00, two or more,

Plymouth,	20 cents.				<p>\$27.00 each. The above rates for inside lights. When only outside lights are used, burning every night to 9.30 p.m., 1 lamp \$108.00, two or more, \$96.00 each per year. Same service from April 1 to September 1, 1 lamp \$35.00, two or more, \$32.00 each. Same service from September 1 to April 1, 1 lamp \$79.00, two or more, \$70.00 each. For outside area burning every night until 9.30 p.m., if incandescent lamps are used inside, 1 lamp \$96.00, two or more, \$84.00 per year. Same service April 1 to September 1, 1 lamp \$32.00, two or more, \$28.00 each. Same service from September 1 to April 1, 1 lamp \$70.00, two or more, \$62.00 each. Occasional service 10 cents per lamp per hour. 30 cents per carbon.</p>	Wiring and renewals at cost.
Quincy,	-				<p>Burning 4 nights per week 80 cents per lamp per month; 6 nights per week, 50 cents per month; these rates for 16 c. p. lamps.</p>	Renewals and wiring at customer's expense.
Rawson (Leicester),	25 cents.	1 cent,	-	-	<p>\$78.00 per light per year, moon schedule.</p>	Renewals and wiring at customer's expense. Discounts: if paid on or before the 10th of the month, on bills of \$10 or less, 10 per cent., over \$10, 15 per cent.

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Salem, . . . .	20 cents, .	-	-	-	\$11.50 per lamp per month for 7 nights per week to 11 o'clock; \$10.00 per month for 6 nights to 11 o'clock; \$8.50 for 1 night to 11 o'clock, 2 to 10.30 and 3 nights per week to 6.30; \$7.00 for 1 night to 11 o'clock and 5 nights to 6.30. \$75.00 to \$100.00 per year.	Renewals free, except broken lamps. Wiring at cost. For arc lamps 5 per cent. and for incandescent lights 25 per cent. discount for prompt payment.
Somerville, . . . .	20 cents, .	-	-	-	-	Renewals at customer's expense. Discount on incandescent light bills for payment before the fifteenth of the month, 10 per cent. on bills of \$10.00 and under, over \$10.00, 15 per cent. Wiring at cost.
Southbridge, . . . .	-	-	-	\$10.00 per lamp per year for 6 nights per week until 10 P.M.; 7 nights per week until 12 P.M., \$12.00; for 10 lights or more, 10 per cent. less.	Burning 4 nights per week, \$60.00 per light per year; 7 nights, \$80.00.	-
South Hadley Falls, . . . .	20 cents, .	-	-	6 nights per week to 6.30 P.M., \$6.00 per lamp per year; to 6.30 P.M. ordinarily and to 10 P.M., 2 nights per week, \$7.20; to 6.30 P.M. ordinarily and to 10 P.M.,	-	5 per cent. discount on meter bills paid within 6 days. Wiring and renewals at cost.

Stoughton, Suburban (Revere),	25 cents,	-	-	3 nights per week, \$7.80; to 6.30 P.M. ordinarily and to 10 P.M., 4 nights per week, \$8.40; to 9 P.M., 6 nights per week, \$8.40; to 10 P.M., 6 nights per week, \$10.00; to 11 P.M., 6 nights, \$11.00. Prices are for 16 c. p. lamps.	\$60.00 per light per year. \$10.00 per lamp per month burning until 12 P.M. Summer rates, 55 cents per night per light.	Renewals paid by customers by meter, others free. Thirty-five cents per kilowatt hour to summer customers. Discount of 20 per cent. for prompt payment. Renewals free. No wiring.
Suburban (Boston),	20 cents,	-	-	84 cents per lamp per month burning until 10.30 P.M.; until 12 P.M. \$1.00 per month; until daylight, \$18.00 per lamp.	For all day lights, 2,000 c. P., 75 cents per day; for lights dark to midnight, 1 to 5 lights 60 cents per light per night; 6 to 10 lights, 45 cents each; 10 lights or more, 35 cents each. \$7.00 per lamp per month every night to 10.30 P.M.; \$3.50 per month for 3 nights per week.	Discount on incandescent lights about 10 per cent., on 15 lights or more by contract. Wiring at cost; renewals free except meter customers. Wiring and renewals at customer's expense.
Taunton,	-	-	1 cent,	\$1.00 per light per month.	Single lamp burning 4 nights per week to 10 P.M., \$60.00 per year; to 12 P.M., \$75.00; every night to 10 P.M., \$76.00 per year; to 12 P.M., \$90.00.	
Union (Franklin),	20 cents,	-	-	16 c. p. lamps, every night to 10 P.M., \$10.00 per lamp per year; to 12 P.M., \$12.00; to daylight, \$18.00; 20 c. p. lamps to 10 P.M., \$12.00 per year; to 12 P.M., \$16.00; to daylight, \$21.00. Above 20 c. P., special rates.		

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
United (Springfield),	-	1½ cents,	-	-	Forty cents per light per night until 11 P.M.	Monthly discounts on 500 ampere hours, 20 per cent.; on 1,000, 30 per cent.; on 2,000, 33½ per cent.; on 4,000, 40 per cent. Renewals free when monthly bills average 50 cents per lamp installed.
Uxbridge and North-bridge.	-	-	1 cent,	\$10.00 per lamp per year.	-	Customers pay for wiring and renewals.
Waltham,	-	-	1¼ cents,	For 16 c.p. lamps per month, 4 nights per week, \$1.20 each; 5 nights, \$1.30; 6 nights, \$1.35. All night lighting, \$2.00 per lamp per month.	6 or 7 nights per week to 12 P.M., 1 light, \$12.50 per month; 2 lights, \$11.87½; 3 lights, \$11.25; 4 lights, \$10.62½; 5 lights, \$10.00 each; 4 or 5 nights per week, 1 light, \$10.00; 2 lights, \$9.50; 3 lights, \$9.00; 4 lights, \$8.50; 5 lights, \$8.00 each.	Discounts for payment on or before 15th of month, on arc lights and incandescent lights by meter 20 per cent; on all-night contract incandescent lights 25 per cent.; on other incandescent lights by contract 35 cents per lamp per month. Lamp renewals at expense of consumer.
Ware,	20 cents,	-	-	Three nights per week to 9.30 P.M., \$8.00 per lamp per year; 6 nights per week to 11 P.M., \$12.00 per year.	Three nights a week to 10.30 P.M., \$50.00 per light per year; 6 nights a week to 11 P.M., \$75.00.	Wiring at cost; renewals at one-half cost.

Webster,	.	.	20 cents,	.	1 cent,	.	<p>\$10.00 per year for each 20 c. p. lamp.</p>	<p>Burning 6 nights per week, \$80.00 per lamp per year; 4 nights, \$70.00.</p>	<p>Discounts on arc lights, 2 lights, 10 per cent.; 3 lights, 15 per cent.; 5 or more, 20 per cent. On incandescent lights, 5 lights, 5 per cent.; 10 lights or more, 10 per cent. Wiring at cost; renewals free for contract lights only. Wiring at cost. Renewals 30 cents each. Exposed wiring free; lamps and renewals at consumer's expense.</p>
Westborough,	.	.	20 cents,	.	-	-	<p>\$12.00 per light per year.</p>	-	
Westfield,	.	.	-	.	-	-	<p>For one 16 c. p. lamp every night until 11 P.M., \$1.25 per month; every night except Sunday until 11 P.M., \$1.15; 5 nights until 9 P.M., 1 night until 11 P.M., \$1.00; 4 nights until 8 P.M., 2 nights until 11 P.M., 85 cents; 3 nights until 6 P.M., 2 nights until 9 P.M., 1 night until 11 P.M., 70 cents per month; 10 c. p. lamps, 25 per cent. less than above rates; 20 c. p. lamps, 20 per cent. more than above rates.</p> <p>\$3.00, \$6.00 and \$10.00 for each 16 c. p. lamp per year. 16 c. p., until 10 P.M., \$10.00 per lamp per year; until midnight, \$12.00.</p>	<p>Two nights to 10.30, 1 night to 12.30 and 3 nights per week to 6.30 P.M., \$5.42 per lamp per month; 1 night to 10.30, 1 night to 12.30 and 4 nights to 6.30 P.M., \$5.00 per month; 5 nights to 10.30, 1 night to 12.30 P.M., \$7.75; one night 75 cents per lamp.</p>	
Weymouth,	.	.	-	.	-	-		\$100.00 per light per year.	Consumers pay for wiring and renewals.
Whitman,	.	.	-	.	-	-		\$60.00 per light per year.	Renewals at customer's expense.
Winchendon,	.	.	20 cents,	.	-	-		\$55.00 to \$75.00 per light per year.	Wiring and renewals at cost.

COMPANY.	INCANDESCENT LIGHTS.				ARC LIGHTS.	Remarks.
	RATES BY METER.			Rates by Contract.		
	Per Kilowatt Hour.	Per Ampere Hour.	Per 16 Candle-power Lamp Hour.			
Woburn,	25 cents,	-	-	Six or 7 nights per week, \$12.00 per lamp per year; 5 nights, \$11.00; 4 nights or less, \$10.00.	Burning 7 nights per week, \$9.00 per lamp per month; 6 nights, \$8.00; 5 nights, \$7.00; 4 nights or less, \$6.00.	Discount on incandescent lights by meter, 20 per cent. If paid before the 15th of the month. Wir- ing and renewals at cus- tomer's expense.
Worcester,	20 cents,	1 cent,	-	\$1.50 per lamp per month.	Burning until 9 P.M., 40 cents per lamp per night; until 11 P.M., 50 cents; all night, 60 cents. Day lights, 65 cents per light per day.	Renewals free only to stores that burn daily. Consumers pay for wir- ing.

## CASES PENDING BEFORE THE BOARD.

Petition of selectmen of Plymouth for a reduction in price and improvement in quality of the lights supplied by the Plymouth Electric Light Company.

Appeals of Bay State Gas Company, South Boston Gas Light Company, Roxbury Gas Light Company and Boston Gas Light Company from an order of the board of aldermen of Boston, passed Dec. 3, 1894, in favor of Brookline Gas Light Company.

Petition of Revere and Winthrop Gas Company for approval of an issue of new stock.

Appeal of Cottage City Gas and Electric Light Company from the decision of the board of selectmen of the town of Cottage City, granting permission to the Martha's Vineyard Electric Light and Power Company to erect poles and wires upon and along certain streets and avenues in Cottage City.

Petition of the Salem Electric Lighting Company for approval of an issue of bonds.

Appeal of the Cambridge Electric Light Company from a decision of the mayor and aldermen of the city of Cambridge, granting to the George W. Gale Lumber Company permission to place electric wires for lighting purposes underground in Albany and Portland streets in said city.

Petition of Haverhill Electric Company for approval of an issue of new stock.

Petition of Hyde Park Electric Light Company for approval of an issue of new stock and of bonds.

Petition of Joseph H. Walker, trustee, that the Edison Electric Illuminating Company of Boston may be required to supply him with electricity for light and power.

Petition of Charles F. Berry and others that the Dorchester Gas Light Company may be required to supply them with gas in Norfolk Street, Dorchester.

Petition of Westborough Gas and Electric Company for approval of an issue of new stock.

Petition of Edison Electric Illuminating Company of Boston for approval of an issue of new stock.



Petition of Chicopee Gas Light Company for approval of an issue of new stock and of bonds.

Petition of People's Gas and Electric Company of Stoneham for approval of an issue of new stock.

Respectfully submitted,

FORREST E. BARKER,  
MORRIS SCHAFF,  
CHARLES H. GIFFORD.

JAN. 1, 1897.





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## APPENDICES.

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## APPENDIX A.

### BALANCE SHEETS, MANUFACTURING AND PROFIT AND LOSS ACCOUNTS, TO JUNE 30, 1896.

[From the returns made as corrected by the Board.]

#### ABINGTON AND ROCKLAND, THE ELECTRIC LIGHT AND POWER COMPANY OF.

ASSETS.	
Real estate, . . . . .	\$24,684 57
Steam plant, . . . . .	33,961 97
Electric plant, . . . . .	30,653 44
Electric lines, . . . . .	25,331 75
Meters, . . . . .	4,526 51
Tools, . . . . .	385 72
Due for light and power, . . . . .	2,976 74
Fuel on hand, . . . . .	425 00
Carbons on hand, . . . . .	106 25
Oil and waste on hand, . . . . .	19 24
Incandescent lamps on hand, . . . . .	40 50
Horses, wagons, etc., . . . . .	456 70
Sundry accounts due the company, . . . . .	18 58
Office furniture, . . . . .	290 89
Cash on hand, . . . . .	4,105 01
Total assets, as per books of the company, . . . . .	<u>\$127,982 87</u>
LIABILITIES.	
Capital stock, . . . . .	\$73,400 00
Notes payable, . . . . .	44,000 00
Unpaid bills, . . . . .	811 28
Total liabilities, as per books of the company, . . . . .	<u>\$118,211 28</u>
Profit and loss balance, . . . . .	9,771 59
	<u>\$127,982 87</u>
MANUFACTURING ACCOUNT.	
	Dr. Cr.
Operating expenses, . . . . .	\$23,355 87
Income from sale of light and power, . . . . .	\$31,363 04
Balance to profit and loss, . . . . .	8,007 17
	<u>\$31,363 04</u> <u>\$31,363 04</u>
PROFIT AND LOSS ACCOUNT.	
	Dr. Cr.
Balance June 30, 1895, . . . . .	\$8,459 83
Balance of manufacturing account, . . . . .	8,007 17
Interest paid, . . . . .	\$2,018 17
Dividends declared, . . . . .	4,317 00
Other items, . . . . .	360 24
Balance June 30, 1896, . . . . .	9,771 59
	<u>\$16,467 00</u> <u>\$16,467 00</u>

## ADAMS ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.	
Real estate, . . . . .	\$4,222 36
Steam plant, . . . . .	11,815 31
Electric plant, . . . . .	6,941 07
Meters, transformers and arc lamps, . . . . .	9,551 40
Incandescent installation, . . . . .	1,817 51
Due for light and power, . . . . .	1,137 46
Fuel on hand, . . . . .	125 00
Carbons on hand, . . . . .	24 00
Oil and waste on hand, . . . . .	18 25
Incandescent lamps on hand, . . . . .	15 00
Other materials on hand, . . . . .	200 00
Cash on hand, . . . . .	220 70
Total assets, as per books of the company, . . . . .	<u>\$36,068 06</u>
Profit and loss balance, . . . . .	843 20
	<u>\$36,931 26</u>
LIABILITIES.	
Capital stock, . . . . .	\$8,500 00
Notes payable, . . . . .	13,601 28
Unpaid bills, . . . . .	14,829 98
Total liabilities, as per books of the company, . . . . .	<u>\$36,931 26</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$9,475 54	
Income from sale of light and power, . . . . .		\$9,566 80
Balance to profit and loss, . . . . .	91 26	
	<u>\$9,566 80</u>	<u>\$9,566 80</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$114 33
Balance of manufacturing account, . . . . .		91 26
Interest paid, . . . . .	\$854 25	
Other items, . . . . .	194 54	
Balance June 30, 1896, . . . . .		843 20
	<u>\$1,048 79</u>	<u>\$1,048 79</u>

## ADAMS GAS LIGHT COMPANY.

ASSETS.	
Real estate, . . . . .	\$20,626 01
Machinery and manufacturing appliances, . . . . .	6,010 81
Street mains, . . . . .	47 48
Meters, . . . . .	1,612 29
Due for gas, . . . . .	433 04
Coal on hand, . . . . .	377 20
Stoves on hand, . . . . .	76 00
Oil on hand, . . . . .	217 44
Sundry accounts due the company, . . . . .	6,105 10
Office furniture, . . . . .	230 00
Cash on hand, . . . . .	26 27
New construction, . . . . .	973 66
Total assets, as per books of the company, . . . . .	<u>\$36,735 30</u>

LIABILITIES.	
Capital stock, . . . . .	\$17,300 00
Unpaid bills, . . . . .	220 52
Total liabilities, as per books of the company, . . . . .	\$17,520 52
Profit and loss balance, . . . . .	19,214 78
	<u>\$36,735 30</u>

MANUFACTURING ACCOUNT.	
	Dr. Cr.
Operating expenses, . . . . .	\$7,216 15
Income from sale of gas, . . . . .	\$8,818 95
residuals, . . . . .	45 50
Balance to profit and loss, . . . . .	1,648 30
	<u>\$8,864 45</u>
	<u>\$8,864 45</u>

PROFIT AND LOSS ACCOUNT.	
	Dr. Cr.
Balance June 30, 1895, . . . . .	\$17,458 96
Balance of manufacturing account, . . . . .	1,648 30
Rents, . . . . .	66 00
Other items of income, . . . . .	41 52
Balance June 30, 1896, . . . . .	\$19,214 78
	<u>\$19,214 78</u>
	<u>\$19,214 78</u>

## AMESBURY ELECTRIC LIGHT, HEAT AND POWER COMPANY.

ASSETS.	
Real estate, . . . . .	\$11,218 12
Steam plant, . . . . .	13,839 37
Electric plant, . . . . .	19,769 57
Electric lines, transformers and arc lamps, . . . . .	9,466 27
Meters, . . . . .	554 50
Due for light and power, . . . . .	3,395 00
Fuel on hand, . . . . .	546 10
Carbons on hand, . . . . .	62 69
Oil and waste on hand, . . . . .	42 15
Globes on hand, . . . . .	16 50
Other materials on hand, . . . . .	224 04
Fixtures on hand, . . . . .	478 03
Horses, wagons and insurance, . . . . .	589 56
Sundry accounts due the company, . . . . .	182 74
Office furniture, . . . . .	151 55
Cash on hand, . . . . .	207 34
Notes receivable, . . . . .	1,096 20
Investments, . . . . .	45,770 64
Total assets, as per books of the company, . . . . .	<u>\$107,610 37</u>

LIABILITIES.	
Capital stock, . . . . .	\$50,300 00
Notes payable, . . . . .	51,375 00
Unpaid bills, . . . . .	889 69
Unpaid dividends, . . . . .	628 75
Total liabilities, as per books of the company, . . . . .	\$103,193 44
Profit and loss balance, . . . . .	4,416 93
	<u>\$107,610 37</u>



## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$12,449 24	
Income from sale of light and power, . . . . .		\$18,815 59
other sources, . . . . .		228 27
Balance to profit and loss, . . . . .	6,594 62	
	<u>\$19,043 86</u>	<u>\$19,043 86</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$4,628 01
Balance of manufacturing account, . . . . .		6,594 62
Rents, . . . . .		3,450 80
Interest paid, . . . . .	\$1,521 13	
Dividends declared, . . . . .	2,515 00	
Depreciation, . . . . .	1,239 64	
Mill expenses, . . . . .	4,977 73	
Other items, . . . . .	3 00	
Balance June 30, 1896, . . . . .	4,416 93	
	<u>\$14,673 43</u>	<u>\$14,673 43</u>

## AMESBURY AND SALISBURY GAS COMPANY.

## ASSETS.

Real estate, . . . . .	\$4,875 98
Machinery and manufacturing appliances, . . . . .	40,255 50
Street mains, . . . . .	17,592 96
Meters, . . . . .	1,819 21
Due for gas, . . . . .	1,859 57
Coal on hand, . . . . .	970 00
Enrichers on hand, . . . . .	225 54
Purifying materials on hand, . . . . .	18 45
Stoves on hand, . . . . .	15 20
Fixtures on hand, . . . . .	537 18
Office furniture, . . . . .	80 00
Cash on hand, . . . . .	3,755 38
Total assets, as per books of the company, . . . . .	<u>\$72,004 97</u>

## LIABILITIES.

Capital stock, . . . . .	\$60,000 00
Total liabilities, as per books of the company, . . . . .	<u>\$60,000 00</u>
Profit and loss balance, . . . . .	12,004 97
	<u>\$72,004 97</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$8,775 76	
Income from sale of gas, . . . . .		\$10,572 82
Balance to profit and loss, . . . . .	1,797 06	
	<u>\$10,572 82</u>	<u>\$10,572 82</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$10,195 33
Balance of manufacturing account, . . . . .		1,797 06
Other items of income, . . . . .		12 58
Balance June 30, 1896, . . . . .	\$12,004 97	
	<u>\$12,004 97</u>	<u>\$12,004 97</u>

## AMHERST GAS COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$572 27
Machinery and manufacturing appliances (gas), . . . . .	7,192 19
Street mains (gas), . . . . .	6,106 95
Meters (gas), . . . . .	1,452 96
Due for gas, . . . . .	653 71
Coke on hand, . . . . .	62 50
Enrichers on hand, . . . . .	195 00
Other gas materials on hand, . . . . .	104 62
Real estate (electric), . . . . .	1,152 14
Steam plant (electric), . . . . .	8,643 35
Electric plant, . . . . .	6,940 11
Electric lines, . . . . .	11,809 69
Meters (electric), . . . . .	2,331 91
Transformers, . . . . .	2,583 59
Arc lamps, . . . . .	1,102 90
Due for electric light and power, . . . . .	1,027 70
Fuel on hand (electric), . . . . .	30 10
Carbons on hand, . . . . .	21 05
Oil and waste on hand, . . . . .	44 70
Incandescent lamps on hand, . . . . .	130 30
Globes on hand, . . . . .	4 00
Other electric materials on hand, . . . . .	1,231 63
Sundry accounts due the company, . . . . .	320 11
Office furniture, . . . . .	228 35
Cash on hand, . . . . .	4,199 12
Insurance (unexpired), . . . . .	303 32
Total assets, as per books of the company, . . . . .	\$58,454 17

## LIABILITIES.

Capital stock, . . . . .	\$25,000 00
Bonds issued, . . . . .	18,500 00
Unpaid bills, . . . . .	1,005 74
Interest due but not paid, . . . . .	462 50
Total liabilities, as per books of the company, . . . . .	\$44,968 24
Profit and loss balance, . . . . .	13,485 93
	\$58,454 17

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$2,755 88	
{ electric, . . . . .	5,573 54	
Income from sale of gas, . . . . .		\$4,423 87
sale of electric light and power, . . . . .		9,284 60
other sources (electric), . . . . .		135 10
Balance to profit and loss, { gas, . . . . .	1,667 99	
{ electric, . . . . .	3,846 16	
	\$13,843 57	\$13,843 57

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$15,852 19
Balance of gas manufacturing account, . . . . .		1,667 99
Balance of electric manufacturing account, . . . . .		3,846 16
Other items of income, . . . . .		130 00
Interest paid, . . . . .	\$926 70	
Dividends declared, . . . . .	1,500 00	
Depreciation, . . . . .	5,583 71	
Balance June 30, 1896, . . . . .	13,485 93	
	<u>\$21,496 34</u>	<u>\$21,496 34</u>

## ANDOVER ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$12,414 01
Steam plant, . . . . .	12,550 29
Electric plant, . . . . .	17,514 27
Electric lines, meters, transformers and arc lamps, . . . . .	17,379 99
Due for light and power, . . . . .	1,559 32
Fuel on hand, . . . . .	82 83
Carbons on hand, . . . . .	50 00
Oil and waste on hand, . . . . .	40 00
Incandescent lamps on hand, . . . . .	139 75
Other materials on hand, . . . . .	234 88
Horses, wagons, etc., . . . . .	147 96
Office furniture, . . . . .	135 40
Cash on hand, . . . . .	93 26
Insurance, . . . . .	209 32
Total assets, as per books of the company, . . . . .	<u>\$62,551 27</u>

## LIABILITIES.

Capital stock, . . . . .	\$30,000 00
Bonds issued, . . . . .	22,000 00
Notes payable, . . . . .	8,500 00
Unpaid bills, . . . . .	841 69
Interest due but not paid, . . . . .	648 58
Total liabilities, as per books of the company, . . . . .	<u>\$61,990 27</u>
Profit and loss balance, . . . . .	561 00
	<u>\$62,551 27</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$9,751 86	
Income from sale of light and power, . . . . .		\$12,381 81
Balance to profit and loss, . . . . .	2,629 95	
	<u>\$12,381 81</u>	<u>\$12,381 81</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .	\$1,232 87	
Balance of manufacturing account, . . . . .		\$2,629 95
Rents, . . . . .		150 00
Jobbing account, . . . . .		665 64
Interest paid, . . . . .	1,651 72	
Balance June 30, 1896, . . . . .	561 00	
	<u>\$3,445 59</u>	<u>\$3,445 59</u>

## ARLINGTON GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$1,000 00
Machinery and manufacturing appliances, . . . . .	35,000 00
Street mains, . . . . .	34,000 00
Due for gas, . . . . .	3,308 08
Coal on hand, . . . . .	488 00
Cash on hand, . . . . .	7,069 05
Total assets, as per books of the company, . . . . .	<u>\$80,865 13</u>

## LIABILITIES.

Capital stock, . . . . .	\$70,000 00
Unpaid dividends, . . . . .	858 00
Total liabilities, as per books of the company, . . . . .	<u>\$70,858 00</u>
Profit and loss balance, . . . . .	10,007 13
	<u>\$80,865 13</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$13,911 95	
Income from sale of gas, . . . . .		\$17,453 70
residuals, . . . . .		1,131 50
other sources, . . . . .		63 00
Balance to profit and loss, . . . . .	4,736 25	
	<u>\$18,648 20</u>	<u>\$18,648 20</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$8,038 05
Balance of manufacturing account, . . . . .		4,736 25
Interest received, . . . . .		32 83
Dividends declared, . . . . .	\$2,800 00	
Balance June 30, 1896, . . . . .	10,007 13	
	<u>\$12,807 13</u>	<u>\$12,807 13</u>

## ATHOL GAS AND ELECTRIC COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$9,000 00
Machinery and manufacturing appliances (gas), . . . . .	26,417 49
Street mains (gas), . . . . .	18,452 27
Due for gas, . . . . .	604 97
Gas coal on hand, . . . . .	100 00
Enrichers on hand, . . . . .	350 00
Other gas materials on hand, . . . . .	75 00
Stoves on hand, . . . . .	158 46
Real estate (electric), . . . . .	1,000 00
Steam plant (electric), . . . . .	3,400 89
Electric plant, . . . . .	30,463 04
Electric lines, . . . . .	3,030 83
Meters (electric), . . . . .	154 50
Due for electric light and power, . . . . .	796 48
Fuel on hand (electric), . . . . .	

x

**GAS AND ELECTRIC LIGHT.**

[Jan.

Carbons on hand, . . . . .	\$10 00
Oil and waste on hand, . . . . .	25 00
Other electric materials on hand, . . . . .	150 00
Sundry accounts due the company, . . . . .	494 36
Cash on hand, . . . . .	522 96
Total assets, as per books of the company, . . . . .	<u>\$95,406 25</u>

**LIABILITIES.**

Capital stock, . . . . .	\$25,000 00
Bonds issued, . . . . .	25,000 00
Notes payable, . . . . .	28,308 05
Unpaid bills, . . . . .	10,424 58
Total liabilities, as per books of the company, . . . . .	<u>\$88,732 63</u>
Profit and loss balance, . . . . .	6,673 62
	<u>\$95,406 25</u>

**MANUFACTURING ACCOUNT.**

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$6,982 29	
{ electric, . . . . .	7,212 32	
Income from sale of gas, . . . . .		\$9,993 29
sale of electric light and power, . . . . .		9,476 58
Balance to profit and loss, { gas, . . . . .	3,011 00	
{ electric, . . . . .	2,234 26	
	<u>\$19,469 87</u>	<u>\$19,469 87</u>

**PROFIT AND LOSS ACCOUNT.**

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$4,858 08
Balance of gas manufacturing account, . . . . .		3,011 00
Balance of electric manufacturing account, . . . . .		2,234 26
Interest paid, . . . . .	\$2,913 00	
Depreciation, . . . . .	516 72	
Balance June 30, 1896, . . . . .	6,673 62	
	<u>\$10,103 34</u>	<u>\$10,103 34</u>

**ATTLEBOROUGH GAS LIGHT COMPANY.****ASSETS.**

Real estate, . . . . .	\$13,419 70
Machinery and manufacturing appliances, . . . . .	26,486 31
Street mains, . . . . .	14,979 10
Meters, . . . . .	2,983 15
Due for gas, . . . . .	2,700 47
Coal on hand, . . . . .	2,676 96
Coke on hand, . . . . .	35 00
Tar on hand, . . . . .	547 65
Purifying materials on hand, . . . . .	280 96
Other materials on hand, . . . . .	597 11
Stoves on hand, . . . . .	142 10
Fixtures on hand, . . . . .	85 08
Sundry accounts due the company, . . . . .	677 83
Office furniture, . . . . .	353 50
Cash on hand, . . . . .	3,979 10
Total assets, as per books of the company, . . . . .	<u>\$69,944 02</u>

## LIABILITIES.

Capital stock, . . . . .	\$46,400 00
Total liabilities, as per books of the company, . . . . .	\$46,400 00
Profit and loss balance, . . . . .	23,544 02
	<u>\$69,944 02</u>

## MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, . . . . .	\$11,334 70	
Income from sale of gas, . . . . .		\$19,460 72
residuals, . . . . .		2,550 74
other sources, . . . . .		38 70
Balance to profit and loss, . . . . .	10,715 46	
	<u>\$22,050 16</u>	<u>\$22,050 16</u>

## PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895, . . . . .		\$17,410 29
Balance of manufacturing account, . . . . .		10,715 46
Lamp and stove sales, . . . . .		258 06
Interest paid, . . . . .	\$10 00	
Dividends declared, . . . . .	4,640 00	
Depreciation, . . . . .	77 08	
Other items, . . . . .	112 71	
Balance June 30, 1896, . . . . .	23,544 02	
	<u>\$28,383 81</u>	<u>\$28,383 81</u>

## ATTLEBOROUGH STEAM AND ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$15,700 00
Steam plant, . . . . .	24,725 00
Electric plant, . . . . .	5,300 00
Electric lines, . . . . .	15,000 00
Meters, . . . . .	836 00
Transformers, . . . . .	1,217 00
Arc lamps, . . . . .	2,695 00
Water power plant, . . . . .	2,500 00
Due for light and power, . . . . .	780 96
Fuel on hand, . . . . .	33 20
Carbons on hand, . . . . .	117 00
Oil and waste on hand, . . . . .	73 40
Incandescent lamps on hand, . . . . .	302 60
Globes on hand, . . . . .	73 60
Other materials on hand, . . . . .	1,125 30
Motors on hand, . . . . .	650 00
Tools and implements, . . . . .	384 73
Sundry accounts due the company, . . . . .	444 49
Office furniture, . . . . .	150 00
Cash on hand, . . . . .	666 70
Total assets, as per books of the company, . . . . .	<u>\$72,774 98</u>

## LIABILITIES.

Capital stock, . . . . .	\$35,000 00
Notes payable, . . . . .	21,400 00
Unpaid bills, . . . . .	1,298 51
Total liabilities, as per books of the company, . . . . .	\$57,698 51
Profit and loss balance, . . . . .	15,076 47
	<u>\$72,774 98</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$11,516 19	
Income from sale of light and power, . . . . .		\$5,946 88
other sources, . . . . .		367 80
Balance to profit and loss, . . . . .		5,201 51
	<u>\$11,516 19</u>	<u>\$11,516 19</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .	\$3,344 59	
Balance of manufacturing account, . . . . .	5,201 51	
Rents, . . . . .		\$143 50
Reduction of capital stock, . . . . .		30,000 00
Interest paid, . . . . .	624 89	
Depreciation, . . . . .	5,896 34	
Balance June 30, 1896, . . . . .	15,076 47	
	<u>\$30,143 50</u>	<u>\$30,143 50</u>

## BAY STATE GAS COMPANY.

## ASSETS.

Real estate, . . . . .	\$1,956,465 18
Meters, . . . . .	659 75
Due for gas, . . . . .	131 35
Coal on hand, . . . . .	14,767 67
Tar on hand, . . . . .	537 88
Enrichers on hand, . . . . .	14,854 91
Purifying materials on hand, . . . . .	1,375 14
Other materials on hand, . . . . .	15,188 50
Gas on hand, . . . . .	444 15
Horses, wagons, etc, . . . . .	1,273 50
Sundry accounts due the company, . . . . .	160,921 55
Cash on hand, . . . . .	2,333 15
Notes receivable, . . . . .	7,400 00
Investments, . . . . .	25,000 00
Works improvement, . . . . .	104,003 86
Total assets, as per books of the company, . . . . .	<u>\$2,305,356 59</u>

## LIABILITIES.

Capital stock, . . . . .	\$2,000,000 00
Unpaid bills, . . . . .	104,562 38
Amounts due from the company, not included above, . . . . .	6,984 85
Total liabilities, as per books of the company, . . . . .	\$2,111,547 43
Profit and loss balance, . . . . .	193,809 16
	<u>\$2,305,356 59</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$363,415 39	
Income from sale of gas, . . . . .		\$610,490 32
residuals, . . . . .		955 43
Balance to profit and loss, . . . . .	248,030 36	
	<u>\$611,445 75</u>	<u>\$611,445 75</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896, . . . . .		\$145,962 24
Balance of manufacturing account, . . . . .		248,030 36
Interest paid, . . . . .	\$183 44	
Dividends declared, . . . . .	200,000 00	
Balance June 30, 1896, . . . . .	193,809 16	
	<u>\$393,992 60</u>	<u>\$393,992 60</u>

## BEVERLY GAS AND ELECTRIC COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$23,362 79
Machinery and manufacturing appliances (gas), . . . . .	8,334 19
Street mains (gas), . . . . .	19,547 40
Meters (gas), . . . . .	4,801 47
Due for gas, . . . . .	3,931 96
Gas coal on hand, . . . . .	3,328 40
Coke on hand, . . . . .	120 00
Tar on hand, . . . . .	240 00
Enrichers on hand, . . . . .	26 00
Gas fixtures on hand, . . . . .	465 53
Real estate (electric), . . . . .	14,914 11
Steam plant (electric), . . . . .	17,098 67
Electric plant, . . . . .	18,160 78
Electric lines, . . . . .	18,561 39
Meters (electric), . . . . .	684 32
Transformers, . . . . .	1,485 50
Arc lamps and globes, . . . . .	550 00
Due for electric light and power, . . . . .	1,666 10
Carbons on hand, . . . . .	52 50
Incandescent lamps on hand, . . . . .	14 62
Sundry accounts due the company, . . . . .	587 16
Office furniture, . . . . .	666 52
Cash on hand, . . . . .	9,564 04
Investments, . . . . .	500 00
Total assets, as per books of the company, . . . . .	<u>\$148,661 45</u>

## LIABILITIES.

Capital stock, . . . . .	\$92,000 00
Bonds issued, . . . . .	11,800 00
Unpaid bills, . . . . .	2,200 00
Total liabilities, as per books of the company, . . . . .	<u>\$106,000 00</u>
Profit and loss balance, . . . . .	42,661 35
	<u>\$148,661 35</u>



## MANUFACTURING ACCOUNT.

	Dr	Cr
Operating expenses, { gas, . . . . .	\$11,107 42	
{ electric, . . . . .	7,974 99	
Income from sale of gas, . . . . .		\$16,792 86
residuals, . . . . .		1,760 96
other sources (gas), . . . . .		33 28
sale of electric light and power, . . . . .		12,462 09
other sources (electric), . . . . .		196 59
Balance to profit and loss, { gas, . . . . .	7,479 67	
{ electric, . . . . .	4,683 69	
	<u>\$31,245 77</u>	<u>\$31,245 77</u>

## PROFIT AND LOSS ACCOUNT.

	Dr	Cr
Balance June 30, 1895, . . . . .		\$34,982 99
Balance of gas manufacturing account, . . . . .		7,479 67
Balance of electric manufacturing account, . . . . .		4,683 69
Interest received, . . . . .		132 82
Rents, . . . . .		99 00
Lamp and stove sales, . . . . .		26 99
Other items of income, . . . . .		5 58
Sale of land, . . . . .		5,250 00
Interest paid, . . . . .	\$708 50	
Dividends declared, . . . . .	9,200 00	
Depreciation, . . . . .	90 89	
Balance June 30, 1896, . . . . .	42,661 35	
	<u>\$52,660 74</u>	<u>\$52,660 74</u>

## BLACKSTONE ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$2,937 28
Steam plant, . . . . .	2,725 21
Electric plant, . . . . .	2,879 58
Electric lines, . . . . .	9,055 63
Meters, . . . . .	27 00
Transformers, . . . . .	573 00
Arc lamps, . . . . .	978 15
Fuel on hand, . . . . .	135 50
Carbons on hand, . . . . .	27 50
Oil and waste on hand, . . . . .	5 80
Incandescen lamps on hand, . . . . .	65 00
Other materials on hand, . . . . .	182 37
Fixtures on hand, . . . . .	91 46
Sundry accounts due the company, . . . . .	836 11
Insurance, . . . . .	57 55
Total assets, as per books of the company, . . . . .	<u>\$20,577 13</u>

## LIABILITIES.

Capital stock, . . . . .	\$10,000 00
Notes payable, . . . . .	9,106 58
Unpaid bills, . . . . .	1,056 38
Unpaid dividends, . . . . .	300 00
Total liabilities, as per books of the company, . . . . .	<u>\$20,462 96</u>
Profit and loss balance, . . . . .	114 17
	<u>\$20,577 13</u>

## MANUFACTURING ACCOUNT.

(From Jan. 1, 1896.)

	Dr.	Cr.
Operating expenses, . . . . .	\$2,147 88	
Income from sale of light and power, . . . . .		\$2,676 42
Balance to profit and loss, . . . . .	528 54	
	<u>\$2,676 42</u>	<u>\$2,676 42</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account, . . . . .		\$528 54
Wiring account, . . . . .		60 44
Interest paid, . . . . .	\$174 81	
Dividends declared, . . . . .	300 00	
Balance June 30, 1896, . . . . .	114 17	
	<u>\$588 98</u>	<u>\$588 98</u>

## BLOCK PLANT ELECTRIC LIGHT COMPANY.

## ASSETS.

Steam plant, . . . . .	\$9,561 45
Electric plant, . . . . .	5,347 95
Electric lines, meters, transformers and arc lamps, . . . . .	4,236 66
Due for light and power, . . . . .	738 64
Incandescent lamps on hand, . . . . .	144 26
Other materials and tools on hand, . . . . .	46 29
Sundry accounts due the company, . . . . .	73 21
Office furniture, . . . . .	60 00
Cash on hand, . . . . .	117 48
Total assets, as per books of the company, . . . . .	<u>\$20,325 94</u>
Profit and loss balance, . . . . .	2,197 48
	<u>\$22,523 42</u>

## LIABILITIES.

Capital stock, . . . . .	\$9,500 00
Notes payable, . . . . .	11,376 76
Unpaid bills, . . . . .	1,646 66
Total liabilities, as per books of the company, . . . . .	<u>\$22,523 42</u>

## MANUFACTURING ACCOUNT.

(From Jan. 1, 1896.)

	Dr.	Cr.
Operating expenses, . . . . .	\$6,480 36	
Income from sale of light and power, . . . . .		\$4,877 09
other sources, . . . . .		600 00
Balance to profit and loss, . . . . .		1,003 27
	<u>\$6,480 36</u>	<u>\$6,480 36</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account, . . . . .	\$1,003 27	
Interest paid, . . . . .	92 07	
Shop and jobbing account, . . . . .	196 99	
Other items, . . . . .	905 15	
Balance June 30, 1896, . . . . .		\$2,197 48
	<u>\$2,197 48</u>	<u>\$2,197 48</u>

## BLUE HILL ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$3,794 03
Steam plant, . . . . .	8,664 94
Electric plant, . . . . .	15,678 95
Electric lines, . . . . .	33,193 42
Meters, . . . . .	208 10
Fuel on hand, . . . . .	16 22
Carbons on hand, . . . . .	43 66
Oil and waste on hand, . . . . .	89 76
Incandescent lamps on hand, . . . . .	38 50
Globes on hand, . . . . .	8 00
Other electric materials on hand, . . . . .	234 74
Horses, wagons, etc., . . . . .	327 50
Sundry accounts due the company, . . . . .	1,721 23
Cash on hand, . . . . .	39 13

Total assets, as per books of the company, . . . . . \$64,058 18

## LIABILITIES.

Capital stock, . . . . .	\$30,000 00
Bonds issued, . . . . .	20,000 00
Notes payable, . . . . .	9,475 38
Unpaid bills, . . . . .	896 53

Total liabilities, as per books of the company, . . . . . \$60,371 91

Profit and loss balance, . . . . . 3,686 27

\$64,058 18

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$6,905 07	
Income from sale of electric light and power, . . . . .		\$11,355 88
Balance to profit and loss, . . . . .	4,450 81	
	\$11,355 88	\$11,355 88

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$1,897 85
Balance of manufacturing account, . . . . .		4,450 81
Interest paid, . . . . .	\$1,762 39	
Dividends declared, . . . . .	900 00	
Balance June 30, 1896, . . . . .	3,686 27	
	\$6,348 66	\$6,348 66

## BOSTON ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$663,982 55
Steam plant, . . . . .	478,780 84
Electric plant, . . . . .	450,184 56
Electric lines, . . . . .	1,043,950 92
Meters, . . . . .	28,636 02
Transformers, . . . . .	71,339 75
Arc lamps, . . . . .	180,587 28
Due for light and power, . . . . .	46,624 50
Fuel on hand, . . . . .	3,636 22
Carbons on hand, . . . . .	3,075 55
Oil and waste on hand, . . . . .	223 11
Incandescent lamps on hand, . . . . .	1,794 47
Globes on hand, . . . . .	1,145 25
Other materials on hand, . . . . .	40,824 22
Motors on hand, . . . . .	1,932 04
Horses, wagons, etc., . . . . .	3,000 00
Sundry accounts due the company, . . . . .	56,587 34
Office furniture, . . . . .	3,500 00
Cash on hand, . . . . .	21,265 41
Total assets, as per books of the company, . . . . .	\$3,099,070 03

## LIABILITIES.

Capital stock, . . . . .	\$1,700,000 00
Bonds issued, . . . . .	789,500 00
Notes payable, . . . . .	245,919 37
Unpaid bills, . . . . .	67,700 37
Interest due but not paid, . . . . .	14,744 17
Total liabilities, as per books of the company, . . . . .	\$2,817,863 91
Profit and loss balance, . . . . .	281,206 12
	\$3,099,070 03

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$420,641 30	
Income from sale of light and power, . . . . .		\$651,220 31
Balance to profit and loss, . . . . .	230,579 01	
	\$651,220 31	\$651,220 31

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$372,611 32
Balance of manufacturing account, . . . . .		230,579 01
Rents, . . . . .		3,272 74
Jobbing account, . . . . .		6,480 13
Revaluation of real estate, . . . . .		104,914 51
Interest paid, . . . . .	\$50,319 17	
Dividends declared, . . . . .	136,000 00	
Depreciation, . . . . .	250,000 00	
Other items, . . . . .	332 42	
Balance June 30, 1896, . . . . .	281,206 12	
	\$717,857 71	\$717,857 71

## BOSTON GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$1,399,008 20
Machinery and manufacturing appliances, . . . . .	3,300,151 85
Street mains and services, . . . . .	2,016,658 12
Meters, . . . . .	395,118 06
Due for gas, . . . . .	132,734 48
Coal on hand, . . . . .	13,734 99
Coke on hand, . . . . .	17 10
Tar on hand, . . . . .	5,237 38
Enrichers on hand, . . . . .	17,157 10
Purifying materials on hand, . . . . .	526 81
Other materials on hand, . . . . .	29,217 24
Stoves on hand, . . . . .	171,276 48
Ammonia, . . . . .	408 62
Gas on hand, . . . . .	2,161 44
Horses, wagons, etc., . . . . .	4,141 70
Sundry accounts due the company, . . . . .	57,131 45
Office furniture, . . . . .	11,830 86
Cash on hand, . . . . .	39,638 46
Works in progress, . . . . .	31,053 06
Total assets, as per books of the company, . . . . .	<u>\$7,627,203 38</u>

## LIABILITIES.

Capital stock, . . . . .	\$2,500,000 00
Notes payable, . . . . .	245,000 00
Unpaid bills, . . . . .	190,480 67
Deposits, . . . . .	8,882 50
Reserve funds, . . . . .	287,410 12
Amounts due from the company, not included above, . . . . .	10,000 00
Total liabilities, as per books of the company, . . . . .	<u>\$3,241,773 29</u>
Profit and loss balance, . . . . .	4,385,430 09
	<u>\$7,627,203 38</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$846,380 01	
Income from sale of gas, . . . . .		\$1,087,193 64
residuals, . . . . .		9,308 02
Balance to profit and loss, . . . . .	250,121 65	
	<u>\$1,096,501 66</u>	<u>\$1,096,501 66</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$4,351,107 51
Balance of manufacturing account, . . . . .		250,121 65
Rents, . . . . .		16,956 50
Other items of income, . . . . .		2,014 36
Interest paid, . . . . .	\$9,769 93	
Dividends declared, . . . . .	225,000 00	
Balance June 30, 1896, . . . . .	4,385,430 09	
	<u>\$4,620,200 02</u>	<u>\$4,620,200 02</u>

## BRIDGEWATER ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$3,233 62
Steam plant, . . . . .	5,629 33
Electric plant, . . . . .	5,289 25
Electric lines, . . . . .	13,220 37
Meters, . . . . .	971 51
Arc lamps and globes, . . . . .	2,692 26
Due for light and power, . . . . .	793 48
Fuel on hand, . . . . .	70 20
Carbons on hand, . . . . .	56 25
Oil and waste on hand, . . . . .	50 40
Incandescent lamps on hand, . . . . .	10 56
Globes on hand, . . . . .	1 13
Cash on hand, . . . . .	103 18
Total assets, as per books of the company, . . . . .	\$32,121 54
Profit and loss balance, . . . . .	779 52
	<u>\$32,901 06</u>

## LIABILITIES.

Capital stock, . . . . .	\$15,000 00
Bonds issued, . . . . .	15,000 00
Notes payable, . . . . .	2,901 06
Total liabilities, as per books of the company, . . . . .	<u>\$32,901 06</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$4,908 96	
Income from sale of light and power, . . . . .		\$6,342 51
Balance to profit and loss, . . . . .	1,433 55	
	<u>\$6,342 51</u>	<u>\$6,342 51</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .	\$1,403 58	
Balance of manufacturing account, . . . . .		\$1,433 55
Wiring and jobbing account, . . . . .		90 51
Interest paid, . . . . .	900 00	
Balance June 30, 1896, . . . . .		779 52
	<u>\$2,303 58</u>	<u>\$2,303 58</u>

## BROCKTON GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$49,000 00
Machinery and manufacturing appliances, street mains, . . . . .	219,319 00
Meters, . . . . .	6,291 15
Due for gas, . . . . .	3,192 60
Coal on hand, . . . . .	1,732 50
Coke on hand, . . . . .	144 00
Tar on hand, . . . . .	150 00
Enrichers on hand, . . . . .	374 21
Purifying materials on hand, . . . . .	100 00

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Other materials on hand, . . . . .	\$2,293 03
Stoves on hand, . . . . .	696 53
Gas on hand, . . . . .	39 03
Gas lamps, . . . . .	2,257 68
Horses, wagons, etc., . . . . .	624 90
Sundry accounts due the company, . . . . .	968 71
Office furniture, . . . . .	170 15
Cash on hand, . . . . .	191 97
<b>Total assets, as per books of the company, . . . . .</b>	<b>\$287,545 46</b>
Profit and loss balance, . . . . .	36,920 29

**\$324,465 75**

**LIABILITIES.**

Capital stock, . . . . .	\$178,500 00
Bonds issued, . . . . .	100,000 00
Notes payable, . . . . .	28,081 90
Unpaid bills, . . . . .	15,317 85
Deposits, . . . . .	66 00
Interest due but not paid, . . . . .	2,500 00

**Total liabilities, as per books of the company, . . . . . \$324,465 75**

**MANUFACTURING ACCOUNT.**

	Dr.	Cr.
Operating expenses, . . . . .	\$33,656 30	
Income from sale of gas, . . . . .		\$37,482 86
residuals, . . . . .		4,886 58
other sources, . . . . .		319 29
Balance to profit and loss, . . . . .	9,032 43	
	<b>\$42,688 73</b>	<b>\$42,688 73</b>

**PROFIT AND LOSS ACCOUNT.**

	Dr.	Cr.
Balance June 30, 1895, . . . . .	\$37,095 22	
Balance of manufacturing account, . . . . .		\$9,032 43
Sales of burners, . . . . .		295 22
Other items of income, . . . . .		821 99
Interest paid, . . . . .	7,296 69	
Depreciation, . . . . .	2,678 02	
Balance June 30, 1896, . . . . .		36,920 29
	<b>\$47,069 93</b>	<b>\$47,069 93</b>

**BROOKLINE GAS LIGHT COMPANY.**

**ASSETS.**

Real estate (gas), . . . . .	\$457,561 85
Machinery and manufacturing appliances (gas, . . . . .	684,233 43
Street mains (gas), . . . . .	1,028,583 11
Meters (gas), . . . . .	160,283 64
Due for gas, . . . . .	125,885 29
Gas coal on hand, . . . . .	4,164 00
Coke on hand, . . . . .	149 20
Enrichers on hand, . . . . .	13,704 10
Purifying materials on hand, . . . . .	110 00
Stoves on hand, . . . . .	166,973 35
Gas fixtures on hand, . . . . .	1,829 27

Real estate (electric), . . . . .	\$47,300 00
Steam plant (electric), . . . . .	117,748 87
Electric plant, . . . . .	98,530 18
Electric lines, . . . . .	142,954 71
Meters (electric), . . . . .	6,674 59
Arc lamps, . . . . .	16,932 77
Due for electric light and power, . . . . .	7,590 64
Fuel on hand (electric), . . . . .	5,749 15
Other materials on hand, . . . . .	84,327 05
Insurance (unexpired premiums), . . . . .	2,267 54
Horses, wagons, etc., . . . . .	2,510 00
Sundry accounts due the company, . . . . .	10,035 49
Office furniture, . . . . .	5,057 00
Cash on hand, . . . . .	49,015 13
Notes receivable, . . . . .	244 50
Investments, . . . . .	7,557 43
Total assets, as per books of the company, . . . . .	\$4,417,982 99
Profit and loss balance, . . . . .	303,595 75
	<u>\$4,721,578 74</u>

## LIABILITIES.

Capital stock, . . . . .	\$2,000,000 00
Bonds issued, . . . . .	1,000,000 00
Notes payable, . . . . .	111,500 00
Unpaid bills, . . . . .	26,116 57
Deposits, . . . . .	2,067 17
Interest due but not paid, . . . . .	55,641 67
Reserved fund, . . . . .	25,000 00
Amounts due from the company, not included above, . . . . .	1,501,253 33
Total liabilities, as per books of the company, . . . . .	<u>\$4,721,578 74</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$474,207 40	
{ electric, . . . . .	69,055 41	
Income from sale of gas, . . . . .		\$672,444 63
sale of electric light and power, . . . . .		83,549 01
Balance to profit and loss, { gas, . . . . .	198,237 23	
{ electric, . . . . .	14,493 60	
	<u>\$755,993 64</u>	<u>\$755,993 64</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .	\$242,475 68	
Balance of gas manufacturing account, . . . . .		\$198,237 23
Balance of electric manufacturing account, . . . . .		14,493 60
Boston contract, . . . . .		52,274 14
Other items of income, . . . . .		16,543 66
Interest paid, . . . . .	155,216 54	
Depreciation, . . . . .	152,187 17	
Reserved fund, . . . . .	25,000 00	
Other items, . . . . .	10,264 99	
Balance June 30, 1896, . . . . .		303,595 75
	<u>\$585,144 38</u>	<u>\$585,144 38</u>



## CAMBRIDGE ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$78,152 51
Steam plant, . . . . .	95,057 85
Electric plant, . . . . .	106,066 40
Electric lines, . . . . .	118,325 33
Meters, . . . . .	10,726 71
Transformers, . . . . .	25,666 82
Arc lamps, . . . . .	25,344 61
Due for light and power, . . . . .	13,359 78
Fuel on hand, . . . . .	2,968 10
Carbons on hand, . . . . .	276 55
Oil and waste on hand, . . . . .	98 82
Globes on hand, . . . . .	157 34
Other materials on hand, . . . . .	584 37
Fixtures on hand, . . . . .	1,745 73
Horses, wagons, etc., . . . . .	800 00
Sundry accounts due the company, . . . . .	2,659 30
Office furniture, . . . . .	417 00
Cash on hand, . . . . .	4,647 44
Notes receivable, . . . . .	410 33
Insurance, . . . . .	300 00
Total assets, as per books of the company, . . . . .	<u>\$487,784 99</u>

## LIABILITIES.

Capital stock, . . . . .	\$200,000 00
Bonds issued, . . . . .	200,000 00
Notes payable, . . . . .	60,000 00
Unpaid bills, . . . . .	3,477 28
Interest due but not paid, . . . . .	6,000 00
Total liabilities, as per books of the company, . . . . .	<u>\$469,477 28</u>
Profit and loss balance, . . . . .	18,307 71
	<u>\$487,784 99</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$82,285 68	
Income from sale of light and power, . . . . .		\$119,883 78
Balance to profit and loss, . . . . .	37,598 20	
	<u>\$119,883 78</u>	<u>\$119,883 78</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$18,031 45
Balance of manufacturing account, . . . . .		37,598 20
Wiring account, . . . . .		164 23
Interest paid, . . . . .	\$15,086 17	
Dividends declared, . . . . .	12,000 00	
Depreciation, . . . . .	10,000 00	
Other items, . . . . .	400 00	
Balance June 30, 1896, . . . . .	18,307 71	
	<u>\$55,793 88</u>	<u>\$55,793 88</u>

## CAMBRIDGE GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$70,920 67
Machinery and manufacturing appliances, . . . . .	344,292 05
Street mains, . . . . .	369,902 44
Meters, . . . . .	30,000 00
Due for gas, . . . . .	45,103 58
Coal on hand, . . . . .	20,532 97
Coke on hand, . . . . .	7,875 00
Tar on hand, . . . . .	112 50
Other materials on hand, . . . . .	10,349 55
Fixtures on hand, . . . . .	946 00
Sundry accounts due the company, . . . . .	4,218 06
Investments, . . . . .	101,375 00
Total assets, as per books of the company, . . . . .	\$1,005,627 82

## LIABILITIES.

Capital stock, . . . . .	\$700,000 00
Deposits, . . . . .	3,451 60
Amounts due from the company, not included above, . . . . .	5,053 74
Total liabilities, as per books of the company, . . . . .	\$708,505 34
Profit and loss balance, . . . . .	297,122 48
	\$1,005,627 82

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$164,543 08	
Income from sale of gas, . . . . .		\$230,540 26
residuals, . . . . .		34,025 59
other sources, . . . . .		520 34
Balance to profit and loss, . . . . .	100,543 11	
	\$265,086 19	\$265,086 19

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$264,617 25
Balance of manufacturing account, . . . . .		100,543 11
Interest received, . . . . .		2,399 01
Rents, . . . . .		876 16
Dividends declared, . . . . .	\$70,000 00	
Other items, . . . . .	1,313 05	
Balance June 30, 1896, . . . . .	297,122 48	
	\$368,435 53	\$368,435 53

## CENTRAL MASSACHUSETTS ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$98,832 61
Steam plant, . . . . .	24,927 27
Electric plant, . . . . .	46,421 61
Electric lines, . . . . .	86,447 09
Meters, . . . . .	2,602 40
Transformers, . . . . .	8,776 74

Arc lamps, . . . . .	\$6,769 87
Franchise, . . . . .	30,000 00
Due for light and power, . . . . .	4,331 16
Fuel on hand, . . . . .	15 00
Carbons on hand, . . . . .	64 00
Oil and waste on hand, . . . . .	30 00
Incandescent lamps on hand, . . . . .	75 80
Horses, wagons, etc., . . . . .	279 70
Sundry accounts due the company, . . . . .	11,929 14
Office furniture, . . . . .	204 70
Cash on hand, . . . . .	209 86
Tools, . . . . .	25 00
<b>Total assets, as per books of the company, . . . . .</b>	<b>\$321,941 95</b>

## LIABILITIES.

Capital stock, . . . . .	\$150,000 00
Bonds issued, . . . . .	105,500 00
Notes payable, . . . . .	61,442 94
Unpaid bills, . . . . .	4,560 69
<b>Total liabilities, as per books of the company, . . . . .</b>	<b>\$321,503 63</b>
Profit and loss balance, . . . . .	438 32
	<b>\$321,941 95</b>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$9,076 00	
Income from sale of light and power, . . . . .		\$18,970 31
Balance to profit and loss, . . . . .	9,894 31	
	<b>\$18,970 31</b>	<b>\$18,970 31</b>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$160 09
Balance of manufacturing account, . . . . .		9,894 31
Interest paid, . . . . .	\$9,405 30	
Depreciation, . . . . .	210 78	
Balance June 30, 1896, . . . . .	438 32	
	<b>\$10,054 40</b>	<b>\$10,054 40</b>

## CHARLESTOWN GAS AND ELECTRIC COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$138,589 00
Machinery and manufacturing appliances (gas), . . . . .	163,082 93
Street mains (gas), . . . . .	179,376 10
Meters (gas), . . . . .	25,129 79
Due for gas, . . . . .	12,563 02
Gas coal on hand, . . . . .	5,436 86
Ammoniacal liquor on hand, . . . . .	135 95
Enrichers on hand, . . . . .	463 29
Stoves on hand, . . . . .	76 32
Real estate (electric), . . . . .	20,000 00
Steam plant (electric), . . . . .	15,150 00
Electric plant, . . . . .	28,505 29
Electric lines, . . . . .	15,000 00
Meters (electric), . . . . .	1,093 58

Transformers, . . . . .	\$2,368 43
Arc lamps, . . . . .	13,396 97
Due for electric light and power, . . . . .	4,067 92
Fuel on hand (electric), . . . . .	2,293 41
Sundry accounts due the company, . . . . .	1,322 79
Cash on hand, . . . . .	3,601 68
Total assets, as per books of the company, . . . . .	<u>\$631,643 33</u>

## LIABILITIES.

Capital stock, . . . . .	\$500,000 00
Notes payable, . . . . .	73,200 00
Unpaid bills, . . . . .	3,772 45
Deposits, . . . . .	1,319 24

Total liabilities, as per books of the company, . . . . .	\$578,291 69
Profit and loss balance, . . . . .	53,351 64

\$631,643 33

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$100,444 53	
{ electric, . . . . .	31,132 01	
Income from sale of gas, . . . . .		\$131,496 13
residuals, . . . . .		21,842 63
sale of electric light and power, . . . . .		40,589 08
Balance to profit and loss, { gas, . . . . .	52,894 23	
{ electric, . . . . .	9,457 07	
	<u>\$193,927 84</u>	<u>\$193,927 84</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$37,357 71
Balance of gas manufacturing account, . . . . .		52,894 23
Balance of electric manufacturing account, . . . . .		9,457 07
Rents, . . . . .		72 00
Other items of income, . . . . .		279 92
Interest paid, . . . . .	\$3,783 55	
Dividends declared, . . . . .	30,000 00	
Construction charged off, . . . . .	8,236 52	
Depreciation, . . . . .	3,223 21	
Other items, . . . . .	1,466 01	
Balance June 30, 1896, . . . . .	53,351 64	
	<u>\$100,060 93</u>	<u>\$100,060 93</u>

## CHELSEA GAS LIGHT COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$170,000 00
Machinery and manufacturing appliances, street mains and meters (gas), . . . . .	130,000 00
Due for gas, . . . . .	8,379 49
Gas coal on hand, . . . . .	7,028 29
Tar on hand, . . . . .	2,800 00

Stoves on hand, . . . . .	\$15 54
Real estate (electric), . . . . .	14,157 16
Steam plant (electric), . . . . .	28,744 27
Electric plant, . . . . .	30,251 70
Electric lines, . . . . .	42,879 19
Meters (electric), . . . . .	4,000 00
Transformers, . . . . .	4,000 00
Due for electric light and power, . . . . .	6,308 39
Fuel on hand (electric), . . . . .	1,100 00
Sundry accounts due the company, . . . . .	1,687 20
Cash on hand, . . . . .	829 73

Total assets, as per books of the company, . . . . . \$452,180 96

## LIABILITIES.

Capital stock, . . . . .	\$300,000 00
Bonds issued, . . . . .	100,000 00
Notes payable, . . . . .	10,000 00
Deposits, . . . . .	2,039 76
Unpaid dividends, . . . . .	183 00
Reserve fund, . . . . .	400 00

Total liabilities, as per books of the company, . . . . . \$412,622 76

Profit and loss balance, . . . . . 39,558 20

\$452,180 96

## MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, { gas, . . . . .	\$36,663 90	
{ electric, . . . . .	35,833 25	
Income from sale of gas, . . . . .		\$48,648 98
residuals, . . . . .		7,743 01
sale of electric light and power, . . . . .		53,120 52
Balance to profit and loss, { gas, . . . . .	19,728 09	
{ electric, . . . . .	17,287 27	
	\$109,512 51	\$109,512 51

## PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895, . . . . .		\$47,471 53
Balance of gas manufacturing account, . . . . .		19,728 09
Balance of electric manufacturing account, . . . . .		17,287 27
Rents, . . . . .		210 00
Jobbing account, . . . . .		490 25
Other items of income, . . . . .		18 63
Interest paid, . . . . .	\$5,974 70	
Dividends declared, . . . . .	12,000 00	
Construction charged off, . . . . .	2,085 54	
Depreciation, . . . . .	20,587 33	
Sinking fund, . . . . .	5,000 00	
Balance June 30, 1896, . . . . .	39,558 20	
	\$85,205 77	\$85,205 77

## CHICOPEE ELECTRIC LIGHT COMPANY.

(Dec. 31, 1895.)

ASSETS.	
Real estate, . . . . .	\$1,020 77
Steam plant, . . . . .	2,414 16
Electric plant, . . . . .	5,524 76
Electric lines, . . . . .	4,296 99
Due for electric light and power, . . . . .	743 75
Total assets, as per books of the company, . . . . .	\$14,000 43
Profit and loss balance, . . . . .	5,552 84
	<u>\$19,553 27</u>
LIABILITIES.	
Capital stock, . . . . .	\$10,000 00
Notes payable, . . . . .	6,447 49
Unpaid bills, . . . . .	3,105 78
Total liabilities, as per books of the company, . . . . .	<u>\$19,553 27</u>

## MANUFACTURING ACCOUNT.

(To Dec. 31, 1895.)

	DR.	CR.
Operating expenses, . . . . .	\$5,128 18	
Income from sale of light and power, . . . . .		\$4,377 16
Balance to profit and loss, . . . . .		751 02
	<u>\$5,128 18</u>	<u>\$5,128 18</u>
PROFIT AND LOSS ACCOUNT.		
	DR.	CR.
Balance June 30, 1895, . . . . .	\$4,547 05	
Balance of manufacturing account, . . . . .	751 02	
Interest paid, . . . . .	254 77	
Balance June 30, 1896, . . . . .		\$5,552 84
	<u>\$5,552 84</u>	<u>\$5,552 84</u>

## CHICOPEE GAS COMPANY.

## ASSETS.

Real estate, . . . . .	\$22,000 00
Machinery and manufacturing appliances, . . . . .	9,200 00
Street mains, . . . . .	6,500 00
Meters, . . . . .	2,200 00
Due for gas, . . . . .	946 65
Coal on hand, . . . . .	120 16
Enrichers on hand, . . . . .	251 96
Purifying materials on hand, . . . . .	72 00
Stoves on hand, . . . . .	443 20
Office furniture, . . . . .	100 00
Cash on hand, . . . . .	3,453 85
Total assets, as per books of the company, . . . . .	<u>\$45,287 82</u>

## LIABILITIES.

Capital stock, . . . . .	\$40,000 00
Total liabilities, as per books of the company, . . . . .	\$40,000 00
Profit and loss balance, . . . . .	5,287 82
	<u>\$45,288 25</u>

## MANUFACTURING ACCOUNT.

(From Jan. 1, 1896.)

	Dr.	Cr.
Operating expenses, . . . . .	\$5,781 61	
Income from sale of gas, . . . . .		\$7,686 45
Balance to profit and loss, . . . . .	1,904 84	
	<u>\$7,686 45</u>	<u>\$7,686 45</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account, . . . . .		\$1,904 84
Operation of municipal electric light plant, . . . . .		2,163 35
Other items of income, . . . . .		3,311 21
Construction charged off, . . . . .	\$1,056 58	
Depreciation, . . . . .	1,035 00	
Balance June 30, 1896, . . . . .	5,287 82	
	<u>\$7,379 40</u>	<u>\$7,379 40</u>

## CHICOPEE GAS WORKS.

## ASSETS.

Real estate, . . . . .	\$20,000 00
Machinery and manufacturing appliances, . . . . .	1,684 00
Street mains, . . . . .	6,500 00
Meters, . . . . .	2,200 00
Due for gas, . . . . .	1,737 65
Coal on hand, . . . . .	76 00
Enrichers on hand, . . . . .	225 00
Purifying materials on hand, . . . . .	36 00
Stoves on hand, . . . . .	194 31
Office furniture, . . . . .	100 00
Cash on hand, . . . . .	1,199 30
Total assets, as per books of the company, . . . . .	<u>\$33,952 26</u>

## LIABILITIES.

Capital stock, . . . . .	\$30,000 00
Total liabilities, as per books of the company, . . . . .	\$30,000 00
Profit and loss balance, . . . . .	3,952 26
	<u>\$33,952 26</u>

## MANUFACTURING ACCOUNT.

(To Dec. 31, 1895.)

	Dr.	Cr.
Operating expenses, . . . . .	\$3,831 62	
Income from sale of gas, . . . . .		\$7,352 15
Balance to profit and loss, . . . . .	3,520 53	
	<u>\$7,352 15</u>	<u>\$7,352 15</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$21,967 22
Balance of manufacturing account, . . . . .		3,520 53
Interest received, . . . . .		254 77
Other items of income, . . . . .		624 47
Dividends declared, . . . . .	\$17,857 84	
Construction charged off, . . . . .	1,344 99	
Depreciation, . . . . .	2,995 43	
Other items, . . . . .	216 47	
Balance Dec. 31, 1896, . . . . .	3,962 26	
	<u>\$26,366 99</u>	<u>\$26,366 99</u>

## CHICOPEE MANUFACTURING COMPANY.

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$3,859 20	
Income from sale of gas,* . . . . .		\$3,835 20
Balance to profit and loss, . . . . .		24 00
	<u>\$3,859 20</u>	<u>\$3,859 20</u>

## CHURCH GREEN ELECTRIC LIGHT AND POWER COMPANY.

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$18,622 90	
Income from sale of electric light and power,† . . . . .		\$24,463 00
steam heating, . . . . .		4,816 85
Balance, . . . . .	10,656 95	
	<u>\$29,279 85</u>	<u>\$29,279 85</u>

## CITIZENS' GAS LIGHT COMPANY OF QUINCY.

## ASSETS.

Real estate, . . . . .	\$9,500 00
Machinery and manufacturing appliances, . . . . .	16,126 50
Street mains, . . . . .	32,945 31
Meters, . . . . .	3,238 11
Due for gas, . . . . .	2,629 05
Coal on hand, . . . . .	1,605 00
Coke on hand, . . . . .	1 50
Tar on hand, . . . . .	549 00
Stoves on hand, . . . . .	235 15
Fixtures on hand, . . . . .	240 00
Horses, wagons, etc., . . . . .	515 90
Office furniture, . . . . .	100 00
Cash on hand, . . . . .	186 67
Total assets, as per books of the company, . . . . .	\$67,872 19
Profit and loss balance, . . . . .	9,717 51
	<u>\$77,589 70</u>

\* Gas used in the mills of the company not included in the income given.

† Not including income from electricity and heat in buildings of which the company is lessor.



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## GAS AND ELECTRIC LIGHT.

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## LIABILITIES.

Capital stock, . . . . .	\$33,000 00
Notes payable, . . . . .	43,599 10
Unpaid bills, . . . . .	990 60
Total liabilities, as per books of the company, . . . . .	<u>\$77,589 70</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$14,799 35	
Income from sale of gas, . . . . .		\$15,156 78
residuals, . . . . .		1,640 16
other sources, . . . . .		133 63
Balance to profit and loss, . . . . .	2,131 12	
	<u>\$16,930 47</u>	<u>\$16,930 47</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .	\$9,847 61	
Balance of manufacturing account, . . . . .		\$2,131 12
Rents, . . . . .		90 00
Jobbing account, . . . . .		345 94
Other items of income, . . . . .		17 80
Interest paid, . . . . .	2,454 76	
Balance June 30, 1896, . . . . .		9,717 51
	<u>\$12,302 37</u>	<u>\$12,302 37</u>

CITIZENS' GAS LIGHT COMPANY, OF READING, SOUTH READING  
AND STONEHAM.

## ASSETS.

Real estate, . . . . .	\$13,384 75
Machinery and manufacturing appliances, . . . . .	30,027 13
Street mains, . . . . .	39,289 31
Meters, . . . . .	2,077 64
Other gas materials on hand, . . . . .	150 00
Stoves on hand, . . . . .	403 21
Office furniture, . . . . .	202 35
Cash on hand, . . . . .	27
Total assets, as per books of the company, . . . . .	<u>\$85,534 66</u>
Profit and loss balance, . . . . .	47,114 90
	<u>\$132,649 56</u>

## LIABILITIES.

Capital stock, . . . . .	\$50,000 00
Bonds issued, . . . . .	45,000 00
Notes payable, . . . . .	35,300 00
Unpaid bills, . . . . .	2,349 56
Total liabilities, as per books of the company, . . . . .	<u>\$132,649 56</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$12,216 77	
Income from sale of gas, . . . . .		\$8,231 09
other sources, . . . . .		291 33
Balance to profit and loss, . . . . .		3,694 35
	<u>\$12,216 77</u>	<u>\$12,216 77</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .	\$70,473 17	
Balance of manufacturing account, . . . . .	3,694 35	
Reduction of capital stock, . . . . .		\$32,302 62
Interest paid, . . . . .	5,250 00	
Balance June 30, 1896, . . . . .		47,114 90
	<u>\$79,417 52</u>	<u>\$79,417 52</u>

## CLINTON GAS LIGHT COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$27,000 00
Street mains (gas), . . . . .	9,000 00
Meters (gas), . . . . .	1,000 00
Gas coal on hand, . . . . .	1,785 80
Coke on hand, . . . . .	17 00
Tar on hand, . . . . .	260 00
Enrichers on hand, . . . . .	117 85
Purifying materials on hand, . . . . .	25 00
Other gas materials on hand, . . . . .	276 17
Real estate (electric), . . . . .	24,000 00
Steam plant (electric), . . . . .	15,000 00
Electric plant, . . . . .	17,000 00
Electric lines, . . . . .	54,000 00
Fuel on hand (electric), . . . . .	1,484 20
Carbons on hand, . . . . .	100 00
Oil and waste on hand, . . . . .	28 75
Incandescent lamps on hand, . . . . .	60 16
Other electric materials on hand, . . . . .	708 44
Sundry accounts due the company, . . . . .	69 29
Office furniture, . . . . .	200 00
Cash on hand, . . . . .	3,045 71
Total assets, as per books of the company, . . . . .	<u>\$155,178 37</u>

## LIABILITIES.

Capital stock, . . . . .	\$73,000 00
Notes payable, . . . . .	74,000 00
Total liabilities, as per books of the company, . . . . .	<u>\$147,000 00</u>
Profit and loss balance, . . . . .	8,178 37
	<u>\$155,178 37</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$12,306 55	
{ electric, . . . . .	12,317 66	
Income from sale of gas, . . . . .		\$13,776 42
residuals, . . . . .		1,585 63
sale of electric light and power, . . . . .		14,197 61
Balance to profit and loss, { gas, . . . . .	3,055 40	
{ electric, . . . . .	1,879 95	
	<hr/> \$29,559 56	<hr/> \$29,559 56

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896, . . . . .		\$7,332 01
Balance of gas manufacturing account, . . . . .		3,055 40
Balance of electric manufacturing account, . . . . .		1,879 95
Interest paid, . . . . .	\$3,707 69	
Depreciation, . . . . .	148 00	
Other items, . . . . .	233 30	
Balance June 30, 1896, . . . . .	8,178 37	
	<hr/> \$12,267 36	<hr/> \$12,267 36

## COHASSET ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$4,221 89
Steam plant, . . . . .	9,182 32
Electric plant, . . . . .	17,914 61
Electric lines, . . . . .	14,073 32
Due for light and power, . . . . .	712 30
Fuel on hand, . . . . .	41 50
Oil and waste on hand, . . . . .	35 12
Incandescent lamps on hand, . . . . .	37 50
Cash on hand, . . . . .	1,338 87
Investments, . . . . .	972 50
Total assets, as per books of the company, . . . . .	<hr/> \$48,529 83

## LIABILITIES.

Capital stock, . . . . .	\$30,000 00
Bonds issued, . . . . .	13,000 00
Depreciation fund, . . . . .	2,800 00
Total liabilities, as per books of the company, . . . . .	<hr/> \$45,800 00
Profit and loss balance, . . . . .	2,729 83
	<hr/> \$48,529 83

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$6,499 23	
Income from sale of light and power, . . . . .		\$8,140 92
Balance to profit and loss, . . . . .	1,641 69	
	<hr/> \$8,140 92	<hr/> \$8,140 92

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$2,829 67
Balance of manufacturing account, . . . . .		1,641 69
Interest received, . . . . .		70 00
Interest paid, . . . . .	\$561 53	
Dividends declared, . . . . .	750 00	
Depreciation fund, . . . . .	500 00	
Balance June 30, 1896, . . . . .	2,729 83	
	<u>\$4,541 36</u>	<u>\$4,541 36</u>

## COTTAGE CITY GAS AND ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$2,700 00
Machinery and manufacturing appliances (gas), . . . . .	8,331 96
Street mains (gas), . . . . .	10,000 00
Meters (gas), . . . . .	1,500 00
Due for gas, . . . . .	99 20
Gas coal on hand, . . . . .	102 50
Enrichers on hand, . . . . .	52 50
Other gas materials on hand, . . . . .	358 90
Stoves on hand, . . . . .	225 38
Gas fixtures on hand, . . . . .	231 31
Real estate (electric), . . . . .	1,500 00
Steam plant (electric), . . . . .	2,400 00
Electric plant, . . . . .	2,200 00
Electric lines, . . . . .	1,080 42
Arc lamps, . . . . .	2,000 00
Carbons on hand, . . . . .	9 75
Oil and waste on hand, . . . . .	33 75
Other electric materials on hand, . . . . .	57 37
Sundry accounts due the company, . . . . .	170 54
Office furniture, . . . . .	88 50
Cash on hand, . . . . .	604 88
Total assets, as per books of the company, . . . . .	<u>\$33,746 96</u>

## LIABILITIES.

Capital stock, . . . . .	\$25,000 00
Unpaid bills, . . . . .	86 44
Depreciation fund, . . . . .	8,360 22
Total liabilities, as per books of the company, . . . . .	<u>\$33,446 66</u>
Profit and loss balance, . . . . .	300 30
	<u>\$33,746 96</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$3,711 34	
{ electric, . . . . .	1,933 91	
Income from sale of gas, . . . . .		\$3,858 71
other sources (gas), . . . . .		168 49
sale of electric light and power, . . . . .		2,180 00
Balance to profit and loss, { gas, . . . . .	315 86	
{ electric, . . . . .	246 09	
	<u>\$6,207 20</u>	<u>\$6,207 20</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$1,623 15
Balance of gas manufacturing account, . . . . .		315 86
Balance of electric manufacturing account, . . . . .		246 09
Depreciation, . . . . .	\$261 65	
Depreciation fund, . . . . .	1,623 15	
Balance June 30, 1896, . . . . .	300 30	
	<u>\$2,185 10</u>	<u>\$2,185 10</u>

## DANVERS GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$3,000 00
Machinery and manufacturing appliances, . . . . .	7,902 36
Street mains, . . . . .	10,000 00
Meters, . . . . .	847 91
Due for gas, . . . . .	987 50
Coal on hand, . . . . .	1,460 22
Coke on hand, . . . . .	31 35
Tar on hand, . . . . .	178 75
Enrichers on hand, . . . . .	100 91
Cash on hand, . . . . .	74 91
Total assets, as per books of the company, . . . . .	<u>\$24,583 91</u>

## LIABILITIES.

Capital stock, . . . . .	\$20,000 00
Unpaid bills, . . . . .	284 34
Total liabilities, as per books of the company, . . . . .	<u>\$20,284 34</u>
Profit and loss balance, . . . . .	4,299 57
	<u>\$24,583 91</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$5,401 70	
Income from sale of gas, . . . . .		\$6,623 43
residuals, . . . . .		253 37
other sources, . . . . .		16 00
Balance to profit and loss, . . . . .	1,491 10	
	<u>\$6,892 80</u>	<u>\$6,892 80</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$3,688 85
Balance of manufacturing account, . . . . .		1,491 10
Interest received, . . . . .		2 31
Sale of fixtures, . . . . .		17 31
Dividends declared, . . . . .	\$500 00	
Depreciation, . . . . .	400 00	
Balance June 30, 1896, . . . . .	4,299 57	
	<u>\$5,199 57</u>	<u>\$5,199 57</u>

## DEDHAM ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$14,864 38
Steam plant, . . . . .	16,198 76
Electric plant, . . . . .	13,251 78
Electric lines, . . . . .	62,553 97
Meters, . . . . .	2,312 88
Transformers, . . . . .	6,844 67
Arc lamps, . . . . .	5,498 67
Due for light and power, . . . . .	2,888 11
Fuel on hand, . . . . .	321 50
Carbons on hand, . . . . .	35 00
Oil and waste on hand, . . . . .	14 99
Incandescent lamps on hand, . . . . .	629 16
Globes on hand, . . . . .	30 75
Other materials on hand, . . . . .	147 82
Wiring account, . . . . .	189 00
Horses, wagons, etc., . . . . .	646 80
Sundry accounts due the company, . . . . .	444 28
Office furniture, . . . . .	16 00
Cash on hand, . . . . .	1,520 05
Notes receivable, . . . . .	292 54
Investments, . . . . .	10,000 00
Insurance and interest, . . . . .	199 13
Total assets, as per books of the company, . . . . .	\$138,900 14

## LIABILITIES.

Capital stock, . . . . .	\$60,000 00
Bonds issued, . . . . .	57,000 00
Notes payable, . . . . .	15,021 73
Unpaid bills, . . . . .	3,203 01
Interest due but not paid, . . . . .	597 79
Total liabilities, as per books of the company, . . . . .	\$135,822 53
Profit and loss balance, . . . . .	3,077 61
	\$138,900 14

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$9,962 22	
Income from sale of light and power, . . . . .		\$16,845 70
other sources, . . . . .		60 00
Balance to profit and loss, . . . . .	6,943 48	
	\$16,905 70	\$16,905 70

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$2,993 06
Balance of manufacturing account, . . . . .		6,943 48
Interest paid, . . . . .	\$3,173 25	
Dividends declared, . . . . .	3,600 00	
Wiring account, . . . . .	85 68	
Balance June 30, 1896, . . . . .	3,077 61	
	\$9,936 54	\$9,936 54

## DEDHAM AND HYDE PARK GAS AND ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$7,463 18
Machinery and manufacturing appliances, . . . . .	11,267 48
Street mains, . . . . .	24,488 82
Meters, . . . . .	2,351 38
Due for gas, . . . . .	1,445 25
Gas coal on hand, . . . . .	142 10
Coke on hand, . . . . .	95 60
Tar on hand, . . . . .	517 00
Stoves and fixtures on hand, . . . . .	1,198 50
Horses, wagons, etc., . . . . .	317 09
Office furniture, . . . . .	152 56
Cash on hand, . . . . .	621 50
Investments, . . . . .	4,600 00
<b>Total assets, as per books of the company, . . . . .</b>	<b>\$54,660 45</b>
Profit and loss balance, . . . . .	56,644 26
	<b>\$111,304 71</b>

## LIABILITIES.

Capital stock, . . . . .	\$100,000 00
Bonds issued, . . . . .	8,500 00
Notes payable, . . . . .	2,000 00
Unpaid bills, . . . . .	581 21
Deposits, . . . . .	62 00
Interest due but not paid, . . . . .	161 50
<b>Total liabilities, as per books of the company, . . . . .</b>	<b>\$111,304 71</b>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$12,446 29	
Income from sale of gas, . . . . .		\$14,511 27
residuals, . . . . .		1,474 95
other sources, . . . . .		14 00
Balance to profit and loss, . . . . .	3,553 93	
	<b>\$16,000 22</b>	<b>\$16,000 22</b>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .	\$58,087 35	
Balance of manufacturing account, . . . . .		\$3,553 93
Rents, . . . . .		84 00
Interest paid, . . . . .	666 01	
Depreciation, . . . . .	1,538 83	
Balance June 30, 1896, . . . . .		56,644 26
	<b>\$60,282 19</b>	<b>\$60,282 19</b>

## DORCHESTER GAS LIGHT COMPANY.

## ASSETS.

Real estate, machinery, manufacturing appliances and street mains, . . . . .	\$657,160 98
Meters, . . . . .	34,545 35
Due for gas, . . . . .	26,652 80
Gas on hand, . . . . .	129 96
Purifying materials on hand, . . . . .	298 86
Other materials on hand, . . . . .	7,848 60
Stoves on hand, . . . . .	62,656 37
Gas fixtures on hand, . . . . .	144 63
Horses, wagons, etc., . . . . .	185 00
Sundry accounts due the company, . . . . .	2,429 26
Cash on hand, . . . . .	10,967 79
Work in process, . . . . .	1,341 03

Total assets, as per books of the company, . . . . . \$804,260 62

## LIABILITIES.

Capital stock, . . . . .	\$472,000 00
Notes payable, . . . . .	9,000 00
Unpaid bills, . . . . .	41,736 52
Deposits, . . . . .	1,584 00
Premium account, . . . . .	18,088 92
Amounts due from the company, not included above, . . . . .	26,629 79

Total liabilities, as per books of the company, . . . . . \$569,039 23

Profit and loss balance, . . . . . 235,221 39

\$804,260 62

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$118,467 89	
Income from sale of gas, . . . . .		\$157,775 82
Balance to profit and loss, . . . . .	39,307 93	
	\$157,775 82	\$157,775 82

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$195,981 40
Balance of manufacturing account, . . . . .		39,307 93
Rents, . . . . .		238 70
Interest paid, . . . . .	\$306 64	
Balance June 30, 1896, . . . . .	235,221 39	
	\$235,528 03	\$235,528 03

## EAST BOSTON GAS COMPANY.

## ASSETS.

Real estate, . . . . .	\$74,455 43
Machinery and manufacturing appliances, . . . . .	72,931 11
Street mains, . . . . .	65,661 71
Meters, . . . . .	11,553 20
Due for gas, . . . . .	5,815 19
Coal on hand, . . . . .	3,206 24
Coke on hand, . . . . .	1,370 00



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Tar on hand, . . . . .	\$2,448 00
Purifying materials on hand, . . . . .	150 00
Other materials on hand, . . . . .	1,739 35
Stoves on hand, . . . . .	152 25
Fixtures on hand, . . . . .	828 57
Horses, wagons, etc., . . . . .	538 50
Sundry accounts due the company, . . . . .	4,826 88
Cash on hand, . . . . .	15,892 78
Investments, . . . . .	12,550 00

Total assets, as per books of the company, . . . . . \$274,119 21

## LIABILITIES.

Capital stock, . . . . .	\$220,000 00
Unpaid bills, . . . . .	2,500 00
Deposits, . . . . .	952 87

Total liabilities, as per books of the company, . . . . . \$223,452 87

Profit and loss balance, . . . . . 50,666 34

\$274,119 21

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$52,636 27	
Income from sale of gas, . . . . .		\$68,564 57
residuals, . . . . .		10,067 48
other sources, . . . . .		191 91
Balance to profit and loss, . . . . .	26,187 69	
	\$78,823 96	\$78,823 96

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$51,338 11
Balance of manufacturing account, . . . . .		26,187 69
Interest received, . . . . .		1,415 23
Jobbing account, . . . . .		418 30
Other items of income, . . . . .		28 40
Interest paid, . . . . .	\$23 56	
Dividends declared, . . . . .	22,000 00	
Construction charged off, . . . . .	5,560 71	
Depreciation, . . . . .	1,137 12	
Balance June 30, 1896, . . . . .	50,666 34	
	\$79,387 73	\$79,387 73

## EASTHAMPTON GAS COMPANY.

### ASSETS.

Real estate (gas), . . . . .	\$9,500 00
Machinery and manufacturing appliances (gas), . . . . .	10,500 00
Street mains (gas), . . . . .	8,000 00
Meters (gas), . . . . .	500 00
Due for gas, . . . . .	652 23
Gas coal on hand, . . . . .	279 00
Coke on hand, . . . . .	18 00
Tar on hand, . . . . .	10 00
Enrichers on hand, . . . . .	51 10
Purifying materials on hand, . . . . .	24 00
Other gas materials on hand, . . . . .	25 00
Real estate (electric), . . . . .	2,000 00
Steam plant (electric), . . . . .	2,500 00

Electric plant, . . . . .	\$5,000 00
Due for electric light and power, . . . . .	578 13
Fuel on hand (electric), . . . . .	180 00
Carbons on hand, . . . . .	45 00
Oil and waste on hand, . . . . .	25 00
Other electric materials on hand, . . . . .	25 00
Cash on hand, . . . . .	981 88
Total assets, as per books of the company, . . . . .	<u>\$40,894 34</u>

## LIABILITIES.

Capital stock, . . . . .	\$30,000 00
Notes payable, . . . . .	5,000 00
Total liabilities, as per books of the company, . . . . .	<u>\$35,000 00</u>
Profit and loss balance, . . . . .	5,894 34
	<u>\$40,894 34</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$6,030 19	
{ electric, . . . . .	1,818 10	
Income from sale of gas, . . . . .		\$7,594 84
residuals, . . . . .		493 37
sale of electric light and power, . . . . .		2,187 52
other sources (electric), . . . . .		50 00
Balance to profit and loss, { gas, . . . . .	2,058 02	
{ electric, . . . . .	419 42	
	<u>\$10,325 73</u>	<u>\$10,325 73</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$5,466 90
Balance of gas manufacturing account, . . . . .		2,058 02
Balance of electric manufacturing account, . . . . .		419 42
Interest paid, . . . . .	\$250 00	
Dividends declared, . . . . .	1,800 00	
Balance June 30, 1896, . . . . .	6,894 34	
	<u>\$7,944 34</u>	<u>\$7,944 34</u>

## EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

## ASSETS.

Real estate, . . . . .	\$549,877 23
Steam plant, . . . . .	702,796 84
Electric plant, . . . . .	361,889 57
Electric lines, . . . . .	1,319,298 54
Meters, . . . . .	27,071 08
Arc lamps, . . . . .	29,391 19
Patent rights, . . . . .	338,105 00
Due for light and power, . . . . .	46,903 87
Fuel on hand, . . . . .	3,032 83
Incandescent lamps on hand, . . . . .	2,342 76
Other materials on hand, . . . . .	42,907 85
Sundry accounts due the company, . . . . .	8,245 16
Cash on hand, . . . . .	105,105 94
Notes receivable, . . . . .	36,837 92
Investments, . . . . .	225,912 05
Total assets, as per books of the company, . . . . .	<u>\$3,799,716 82</u>

## LIABILITIES.

Capital stock, . . . . .	\$3,188,800 00
Bonds issued, . . . . .	410,000 00
Unpaid bills, . . . . .	4,154 00
Deposits, . . . . .	870 00
Unpaid dividends, . . . . .	55,804 00
Interest earned but not paid, . . . . .	2,300 00
Reserved funds, . . . . .	2,044 33
Amounts due from the company, not included above, . . . . .	26,903 71
<b>Total liabilities, as per books of the company, . . . . .</b>	<b>\$3,760,876 04</b>
<b>Profit and loss balance, . . . . .</b>	<b>48,840 78</b>
	<b>\$3,799,716 82</b>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$402,060 60	
Income from sale of light and power, . . . . .		\$728,438 23
other sources, . . . . .		5,949 43
<b>Balance to profit and loss, . . . . .</b>	<b>332,327 06</b>	
	<b>\$734,387 66</b>	<b>\$734,387 66</b>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$26,582 22
Balance of manufacturing account, . . . . .		332,327 06
Interest received, . . . . .		4,217 07
Rents, . . . . .		2,096 80
Royalties and wiring account, . . . . .		7,999 63
Interest paid, . . . . .	\$20,570 00	
Dividends declared, . . . . .	216,609 75	
Depreciation, . . . . .	27,202 25	
Reserved fund, . . . . .	60,000 00	
<b>Balance June 30, 1896, . . . . .</b>	<b>48,840 78</b>	
	<b>\$373,222 78</b>	<b>\$373,222 78</b>

## EDISON ELECTRIC ILLUMINATING COMPANY OF BROCKTON.

## ASSETS.

Real estate, . . . . .	\$53,274 38
Steam plant, . . . . .	37,472 54
Electric plant, . . . . .	40,150 74
Electric lines, . . . . .	64,359 17
Meters, . . . . .	3,928 16
Transformers and lamps, . . . . .	6,863 04
Arc system, . . . . .	57,992 76
Patent rights, . . . . .	19,000 00
Due for light and power, . . . . .	10,959 67
Carbons on hand, . . . . .	414 50
Oil and waste on hand, . . . . .	74 77
Incandescent lamps on hand, . . . . .	323 00
Other materials on hand, . . . . .	2,817 97
Motors on hand, . . . . .	222 48

Horses, wagons, tools, etc., . . . . .	\$9,034 48
Sundry accounts due the company, . . . . .	205 36
Cash on hand, . . . . .	82 97
Interest, insurance and taxes prepaid, . . . . .	2,331 22
<b>Total assets, as per books of the company, . . . . .</b>	<b>\$309,507 21</b>

## LIABILITIES.

Capital stock, . . . . .	\$100,000 00
Bonds issued, . . . . .	100,000 00
Notes payable, . . . . .	67,500 00
Unpaid bills, . . . . .	2,913 92
Interest due but not paid, . . . . .	1,000 00
Depreciation fund, . . . . .	37,499 43
Amounts due from the company, not included above, . . . . .	593 86
<b>Total liabilities, as per books of the company, . . . . .</b>	<b>\$309,507 21</b>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$42,433 95	
Income from sale of light and power, . . . . .		\$63,406 26
other sources, . . . . .		58 76
Balance to profit and loss, . . . . .	21,031 07	
	<b>\$63,465 02</b>	<b>\$63,465 02</b>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account, . . . . .		\$21,031 07
Other items of income, . . . . .		43 05
Interest paid, . . . . .	\$9,090 00	
Dividends declared, . . . . .	6,000 00	
Depreciation fund, . . . . .	5,540 12	
Other items, . . . . .	444 00	
	<b>\$21,074 12</b>	<b>\$21,074 12</b>

## EDISON ELECTRIC ILLUMINATING COMPANY OF FALL RIVER.

## ASSETS.

Real estate, . . . . .	\$35,000 00
Steam plant, . . . . .	33,050 00
Electric plant, . . . . .	22,987 96
Electric lines, . . . . .	56,450 26
Meters, . . . . .	3,499 83
Patent rights, . . . . .	9,000 00
Due for light and power, . . . . .	3,308 12
Incandescent lamps on hand, . . . . .	1,124 67
Other materials on hand, . . . . .	3,469 34
Motors on hand, . . . . .	6,652 99
Sundry accounts due the company, . . . . .	4,476 85
Cash on hand, . . . . .	6,174 21
<b>Total assets, as per books of the company, . . . . .</b>	<b>\$185,194 23</b>

LIABILITIES.		
Capital stock, . . . . .		\$150,000 00
Notes payable, . . . . .		15,000 00
Unpaid bills, . . . . .		4,175 63
Total liabilities, as per books of the company, . . . . .		\$169,175 63
Profit and loss balance, . . . . .		16,015 00
		<u>\$185,194 23</u>
MANUFACTURING ACCOUNT.		
	Dr.	Cr.
Operating expenses, . . . . .	\$43,969 02	
Income from sale of light and power, . . . . .		\$66,127 92
other sources, . . . . .		5,166 25
Balance to profit and loss, . . . . .	27,325 15	
	<u>\$71,294 17</u>	<u>\$71,294 17</u>
PROFIT AND LOSS ACCOUNT.		
	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$3,665 51
Balance of manufacturing account, . . . . .		27,325 16
Other items of income, . . . . .		10 00
Interest paid, . . . . .	\$735 06	
Dividends declared, . . . . .	11,250 00	
Wiring account, . . . . .	3,000 00	
Balance June 30, 1896, . . . . .	16,015 60	
	<u>\$31,000 66</u>	<u>\$31,000 66</u>

## FALL RIVER ELECTRIC LIGHT COMPANY.

ASSETS.		
Real estate, . . . . .		\$31,000 00
Steam plant, . . . . .		48,220 91
Electric plant, . . . . .		54,092 34
Electric lines, . . . . .		69,761 64
Due for light and power, . . . . .		6,992 12
Cash on hand, . . . . .		9,022 53
Total assets, as per books of the company, . . . . .		<u>\$219,089 54</u>
LIABILITIES.		
Capital stock, . . . . .		\$200,000 00
Unpaid bills, . . . . .		3,627 85
Reserved fund, . . . . .		6,000 00
Total liabilities, as per books of the company, . . . . .		\$209,627 85
Profit and loss balance, . . . . .		9,461 69
		<u>\$219,089 54</u>
MANUFACTURING ACCOUNT.		
	Dr.	Cr.
Operating expenses, . . . . .	\$62,211 92	
Income from sale of light and power, . . . . .		\$84,285 63
Balance to profit and loss, . . . . .	22,073 71	
	<u>\$84,285 63</u>	<u>\$84,285 63</u>
PROFIT AND LOSS ACCOUNT.		
	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$3,337 98
Balance of manufacturing account, . . . . .		22,073 71
Dividends declared, . . . . .	\$16,000 00	
Balance June 30, 1896, . . . . .	9,461 69	
	<u>\$25,461 69</u>	<u>\$25,461 69</u>

## FALL RIVER GAS WORKS COMPANY.

## ASSETS.

Real estate, . . . . .	\$135,169 97
Machinery and manufacturing appliances, . . . . .	73,825 97
Street mains, . . . . .	138,276 31
Meters, . . . . .	28,746 43
Due for gas, . . . . .	6,706 65
Coal on hand, . . . . .	5,754 83
Gas engines, . . . . .	635 32
Tar on hand, . . . . .	2,001 75
Enrichers on hand, . . . . .	1,680 21
Purifying materials on hand, . . . . .	159 07
Other materials on hand, tools, etc., . . . . .	8,112 39
Stoves on hand, . . . . .	2,104 87
Fixtures on hand, . . . . .	1,335 53
Sundry accounts due the company, . . . . .	3,195 53
Office furniture, . . . . .	434 21
Cash on hand, . . . . .	28,971 24
Investments, . . . . .	2,510 62
Total assets, as per books of the company, . . . . .	\$439,520 90

## LIABILITIES.

Capital stock, . . . . .	\$288,000 00
Unpaid bills, . . . . .	11,301 98
Deposits, . . . . .	488 50
Amounts due from the company, not included above, . . . . .	12 15

Total liabilities, as per books of the company, . . . . .	\$299,802 63
Profit and loss balance, . . . . .	139,718 27

\$439,520 90

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$52,050 06	
Income from sale of gas, . . . . .		\$101,837 89
residuals, . . . . .		224 92
other sources, . . . . .		162 60
Balance to profit and loss, . . . . .	50,175 35	
	\$102,225 41	\$102,225 41

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$115,438 48
Balance of manufacturing account, . . . . .		50,175 35
Rents, . . . . .		1,074 00
Jobbing account, . . . . .		1,902 04
Other items of income, . . . . .		56 98
Interest paid, . . . . .	\$2 22	
Dividends declared, . . . . .	28,800 00	
Depreciation, . . . . .	126 36	
Balance June 30, 1896, . . . . .	139,718 27	
	\$168,646 85	\$168,646 85

## FITCHBURG GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.	
Real estate (gas), . . . . .	\$10,798 49
Machinery and manufacturing appliances (gas), . . . . .	17,659 87
Street mains (gas), . . . . .	15,000 00
Meters (gas), . . . . .	5,000 00
Due for gas, . . . . .	849 92
Enrichers on hand, . . . . .	500 00
Stoves on hand, . . . . .	228 13
Real estate (electric), . . . . .	22,705 85
Steam plant (electric), . . . . .	9,083 60
Electric plant, . . . . .	36,603 82
Electric lines, . . . . .	27,824 38
Meters (electric), . . . . .	699 84
Transformers, . . . . .	4,964 42
Arc lamps, . . . . .	10,672 00
Due for electric light and power, . . . . .	631 88
Fuel on hand (electric), . . . . .	500 00
Carbons on hand, . . . . .	250 00
Cash on hand, . . . . .	2,877 43
Notes receivable, . . . . .	198 46
Total assets, as per books of the company, . . . . .	<u>\$167,048 09</u>

LIABILITIES.	
Capital stock, . . . . .	\$150,000 00
Notes payable, . . . . .	16,000 00
Deposits, . . . . .	100 00
Reserved fund, . . . . .	948 09
Total liabilities, as per books of the company, . . . . .	<u>\$167,048 09</u>

MANUFACTURING ACCOUNT.			
	Dr.		Cr.
Operating expenses, { gas, . . . . .	\$25,173 34		
{ electric, . . . . .	32,432 26		
Income from sale of gas, . . . . .		\$32,701 10	
residuals, . . . . .		5,414 90	
sale of electric light and power, . . . . .		42,462 00	
other sources, electric, . . . . .		238 10	
Balance to profit and loss, { gas, . . . . .	12,942 66		
{ electric, . . . . .	10,267 84		
	<u>\$80,816 10</u>		<u>\$80,816 10</u>

PROFIT AND LOSS ACCOUNT.			
	Dr.		Cr.
Balance June 30, 1895, . . . . .		\$125 18	
Balance of gas manufacturing account, . . . . .		12,942 66	
Balance of electric manufacturing account, . . . . .		10,267 84	
Interest paid, . . . . .	\$862 14		
Dividends declared, . . . . .	15,000 00		
Depreciation fund, . . . . .	948 09		
Depreciation, . . . . .	6,343 61		
Jobbing account, . . . . .	56 76		
Other items, . . . . .	125 18		
	<u>\$23,335 68</u>		<u>\$23,335 68</u>

## FRAMINGHAM ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$12,902 87
Steam plant, . . . . .	24,877 53
Electric plant, . . . . .	41,494 27
Electric lines, meters, transformers and arc lamps, . . . . .	53,052 21
Wiring, . . . . .	23,209 60
Franchise, . . . . .	3,062 35
Due for light and power, . . . . .	2,557 61
Fuel on hand, . . . . .	4 10
Carbons on hand, . . . . .	16 73
Oil and waste on hand, . . . . .	36 72
Incandescent lamps on hand, . . . . .	135 80
Globes on hand, . . . . .	15 50
Sundry accounts due the company, . . . . .	119 91
Office furniture, . . . . .	168 00
Cash on hand, . . . . .	94 31
Advanced insurance and water rates, . . . . .	446 49
Total assets, as per books of the company, . . . . .	\$162,194 00

## LIABILITIES.

Capital stock, . . . . .	\$80,000 00
Bonds issued, . . . . .	50,000 00
Notes payable, . . . . .	2,065 07
Unpaid bills, . . . . .	23,245 56
Interest due but not paid, . . . . .	20 98
Amounts due from the company, not included above, . . . . .	710 42
Total liabilities, as per books of the company, . . . . .	\$156,042 03
Profit and loss balance, . . . . .	6,151 97
	\$162,194 00

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$13,599 32	
Income from sale of light and power, . . . . .		\$18,581 94
Balance to profit and loss, . . . . .	4,982 62	
	\$18,581 94	\$18,581 94

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$4,453 55
Balance of manufacturing account, . . . . .		4,982 62
Wiring account, . . . . .		114 68
Interest paid, . . . . .	\$3,100 33	
Other items, . . . . .	293 55	
Balance June 30, 1896, . . . . .	6,151 97	
	\$9,550 85	\$9,550 85



## FRAMINGHAM GAS FUEL AND POWER COMPANY.

## ASSETS.

Real estate, . . . . .	\$32,354 71
Machinery and manufacturing appliances, . . . . .	32,747 48
Street mains, . . . . .	29,876 65
Meters, . . . . .	3,521 57
Due for gas, . . . . .	1,420 14
Coal on hand, . . . . .	733 46
Wood on hand, . . . . .	2 00
Tools on hand, . . . . .	847 47
Purifying materials on hand, . . . . .	153 60
Other materials on hand, . . . . .	971 54
Jobbing materials on hand, . . . . .	284 03
Stoves and fixtures on hand, . . . . .	1,625 85
Horses, wagons, etc., . . . . .	266 75
Sundry accounts due the company, . . . . .	1,170 67
Office furniture, . . . . .	1,069 71
Cash on hand, . . . . .	17 78
Notes receivable, . . . . .	40,000 00
Investments, stoves leased, . . . . .	1,602 15

Total assets, as per books of the company, . . . . .	\$148,665 56
Profit and loss balance, . . . . .	49,118 68

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\$197,784 24

## LIABILITIES.

Capital stock, . . . . .	\$75,000 00
Bonds issued, . . . . .	75,000 00
Notes payable, . . . . .	23,332 32
Unpaid bills, . . . . .	1,921 92
Interest due but not paid, . . . . .	22,530 00

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Total liabilities, as per books of the company, . . . . .	\$197,784 24
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## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$7,393 33	
Income from sale of gas, . . . . .		\$7,270 01
other sources, . . . . .		58 25
Balance to profit and loss, . . . . .		65 07
	<hr/> \$7,393 33	<hr/> \$7,393 33

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .	\$44,164 84	
Balance of manufacturing account, . . . . .	65 07	
Interest, . . . . .	4,500 00	
Depreciation, . . . . .	149 99	
Jobbing account, . . . . .	238 78	
Balance June 30, 1896, . . . . .		\$49,118 68
	<hr/> \$49,118 68	<hr/> \$49,118 68

## FRANKLIN.

(See Union Electric Light Company.)

## FRANKLIN ELECTRIC LIGHT COMPANY.

(Turner's Falls.)

## ASSETS.

Electric plant, . . . . .	\$6,107 46
Electric lines, . . . . .	2,600 00
Transformers, . . . . .	1,100 00
Arc lamps, . . . . .	1,200 00
Cash on hand, . . . . .	2,162 30
Total assets, as per books of the company, . . . . .	<u>\$13,169 76</u>

## LIABILITIES.

Capital stock, . . . . .	\$10,000 00
Total liabilities, as per books of the company, . . . . .	<u>\$10,000 00</u>
Profit and loss balance, . . . . .	3,169 76
	<u>\$13,169 76</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$2,770 36	
Income from sale of light and power, . . . . .		\$3,868 93
Balance to profit and loss, . . . . .	1,098 57	
	<u>\$3,868 93</u>	<u>\$3,868 93</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$2,771 19
Balance of manufacturing account, . . . . .		1,098 57
Dividends declared, . . . . .	\$700 00	
Balance June 30, 1896, . . . . .	3,169 76	
	<u>\$3,869 76</u>	<u>\$3,869 76</u>

## GARDNER ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$8,100 00
Steam plant, . . . . .	14,938 48
Electric plant, . . . . .	9,141 88
Electric lines, . . . . .	14,310 60
Meters, . . . . .	2,116 90
Transformers, . . . . .	2,562 88
Arc lamps, . . . . .	2,666 50
Due for light and power, . . . . .	1,625 17
Fuel on hand, . . . . .	204 00
Carbons on hand, . . . . .	124 60
Oil and waste on hand, . . . . .	48 70
Incandescent lamps on hand, . . . . .	162 46
Globes on hand, . . . . .	9 48
Other materials on hand, . . . . .	530 49
Sundry accounts due the company, . . . . .	423 65

Office furniture, . . . . .	\$38 92
Cash on hand, . . . . .	172 46
Investments, . . . . .	370 10
Total assets, as per books of the company, . . . . .	<u>\$57,437 27</u>

## LIABILITIES.

Capital stock, . . . . .	\$30,000 00
Notes payable, . . . . .	7,250 00
Unpaid bills, . . . . .	539 30
Reserved fund, . . . . .	15,000 00
Total liabilities, as per books of the company, . . . . .	<u>\$52,789 30</u>
Profit and loss balance, . . . . .	4,647 97
	<u>\$57,437 27</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$12,528 40	
Income from sale of light and power, . . . . .		\$17,104 95
other sources, . . . . .		89 64
Balance to profit and loss, . . . . .	4,666 19	
	<u>\$17,194 59</u>	<u>\$17,194 59</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$5,213 85
Balance of manufacturing account, . . . . .		4,666 19
Rents, . . . . .		25 00
Jobbing account, . . . . .		77 02
Other items of income, . . . . .		28 91
Interest paid, . . . . .	\$274 13	
Dividends declared, . . . . .	2,500 00	
Depreciation, . . . . .	2,464 04	
Other items, . . . . .	124 83	
Balance June 30, 1896, . . . . .	4,647 97	
	<u>\$10,010 97</u>	<u>\$10,010 97</u>

## GARDNER GAS FUEL AND LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$5,307 33
Machinery and manufacturing appliances, . . . . .	13,348 01
Street mains, . . . . .	22,318 33
Meters, . . . . .	1,812 40
Due for gas, . . . . .	1,597 48
Tar on hand, . . . . .	90 00
Enrichers on hand, . . . . .	357 53
Tools on hand, . . . . .	243 99
Fixtures on hand, . . . . .	858 94
Horses, wagons, etc., . . . . .	275 00
Sundry accounts due the company, . . . . .	530 53
Office furniture, . . . . .	40 75
Cash on hand, . . . . .	218 95
Subscription account, . . . . .	2,650 00
Total assets, as per books of the company, . . . . .	<u>\$49,649 24</u>

## LIABILITIES.

Capital stock, . . . . .	\$28,900 00
Notes payable, . . . . .	17,325 00
Unpaid bills, . . . . .	1,686 19
Total liabilities, as per books of the company, . . . . .	\$47,911 19
Profit and loss balance, . . . . .	1,738 05
	<u>\$49,649 24</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$6,673 27	
Income from sale of gas, . . . . .		\$7,795 38
Balance to profit and loss, . . . . .	1,122 11	
	<u>\$7,795 38</u>	<u>\$7,795 38</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$712 40
Balance of manufacturing account, . . . . .		1,122 11
Jobbing account, . . . . .		788 63
Interest paid, . . . . .	\$885 09	
Balance June 30, 1896, . . . . .	1,738 05	
	<u>\$2,623 14</u>	<u>\$2,623 14</u>

## GLOUCESTER ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$38,041 20
Steam plant, . . . . .	33,372 35
Electric plant, . . . . .	36,062 36
Electric lines, . . . . .	30,605 21
Patent rights, . . . . .	5,000 00
Due for light and power, . . . . .	4,211 28
Fuel on hand, . . . . .	1,939 60
Carbons on hand, . . . . .	154 50
Oil and waste on hand, . . . . .	28 20
Incandescent lamps on hand, . . . . .	386 58
Globes on hand, . . . . .	75 12
Other materials on hand, . . . . .	116 33
Horses, wagons, etc., . . . . .	285 80
Sundry accounts due the company, . . . . .	1,233 10
Office furniture and tools, . . . . .	451 44
Cash on hand, . . . . .	470 87
Total assets, as per books of the company, . . . . .	<u>\$152,434 14</u>

## LIABILITIES.

Capital stock, . . . . .	\$50,000 00
Bonds issued, . . . . .	49,000 00
Notes payable, . . . . .	37,179 52
Unpaid bills, . . . . .	4,259 81
Interest due but not paid, . . . . .	750 00
Total liabilities, as per books of the company, . . . . .	<u>\$141,189 33</u>
Profit and loss balance, . . . . .	11,244 81
	<u>\$152,434 14</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$18,379 02	
Income from sale of light and power, . . . . .		\$22,417 74
other sources, . . . . .		175 00
Balance to profit and loss, . . . . .	4,213 72	
	<u>\$22,592 74</u>	<u>\$22,592 74</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$14,623 22
Balance of manufacturing account, . . . . .		4,213 72
Rents, . . . . .		200 00
Other items of income, . . . . .		254 00
Interest paid, . . . . .	\$5,158 67	
Depreciation, . . . . .	2,887 46	
Balance June 30, 1896, . . . . .	11,244 81	
	<u>\$19,290 94</u>	<u>\$19,290 94</u>

## GLOUCESTER GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$44,000 00
Machinery and manufacturing appliances, street mains and meters, . . . . .	41,000 00
Due for gas, . . . . .	4,659 33
Coal on hand, . . . . .	2,022 88
Gas on hand, . . . . .	74 00
Tar on hand, . . . . .	310 00
Purifying materials on hand, . . . . .	150 00
Other materials on hand, . . . . .	350 00
Stoves on hand, . . . . .	100 00
Fixtures on hand, . . . . .	525 00
Horses, wagons, etc., . . . . .	300 00
Sundry accounts due the company, . . . . .	6,334 81
Cash on hand, . . . . .	314 97
Notes receivable, . . . . .	936 39
Investments, . . . . .	1,074 21
Total assets, as per books of the company, . . . . .	<u>\$102,151 59</u>

## LIABILITIES.

Capital stock, . . . . .	\$80,000 00
Notes payable, . . . . .	5,000 00
Total liabilities, as per books of the company, . . . . .	<u>\$85,000 00</u>
Profit and loss balance, . . . . .	17,151 59
	<u>\$102,151 59</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$23,801 03	
Income from sale of gas, . . . . .		\$32,930 19
residuals, . . . . .		4,951 83
other sources, . . . . .		6 80
Balance to profit and loss, . . . . .	14,087 79	
	<u>\$37,888 82</u>	<u>\$37,888 82</u>

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1896, . . . . .			\$16,452 24
Balance of manufacturing account, . . . . .			14,087 79
Rents, . . . . .			2,768 60
Jobbing account, . . . . .			745 12
Other items of income, . . . . .			39 89
Interest paid, . . . . .	\$445 20		
Dividends declared, . . . . .	9,600 00		
Construction charged off, . . . . .	6,896 85		
Balance June 30, 1896, . . . . .	17,161 59		
	<u>\$34,093 64</u>	<u>\$34,093 64</u>	

## GRAFTON ELECTRIC COMPANY.

ASSETS.		
Steam plant, . . . . .		\$882 74
Electric plant, . . . . .		2,800 00
Electric lines, . . . . .		9,624 40
Meters, . . . . .		442 50
Transformers, . . . . .		1,142 80
Due for light and power, . . . . .		777 30
Incandescent lamps on hand, . . . . .		127 69
Other materials on hand, . . . . .		33 74
Cash on hand, . . . . .		27 49
Total assets, as per books of the company, . . . . .		<u>\$15,858 66</u>

LIABILITIES.		
Capital stock, . . . . .		\$10,000 00
Notes payable, . . . . .		2,720 00
Unpaid bills, . . . . .		1,229 77
Total liabilities, as per books of the company, . . . . .		<u>\$13,949 77</u>
Profit and loss balance, . . . . .		1,908 89
		<u>\$15,858 66</u>

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses, . . . . .	\$2,602 40		
Income from sale of light and power, . . . . .			\$4,096 55
Balance to profit and loss, . . . . .	1,494 15		
	<u>\$4,096 55</u>	<u>\$4,096 55</u>	

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1895, . . . . .			\$474 08
Balance of manufacturing account, . . . . .			1,494 15
Interest paid, . . . . .	\$59 34		
Balance June 30, 1896, . . . . .	1,908 89		
	<u>\$1,968 23</u>	<u>\$1,968 23</u>	

GREAT BARRINGTON ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate, . . . . .	\$1,560 00
Steam plant, . . . . .	5,881 33
Electric plant, . . . . .	16,078 30
Electric lines, . . . . .	20,899 44
Meters, . . . . .	1,353 95
Arc lamps, . . . . .	75 00
Due for light and power, . . . . .	1,371 05
Fuel on hand, . . . . .	54 00
Oil and waste on hand, . . . . .	12 00
Incandescent lamps on hand, . . . . .	64 00
Globes on hand, . . . . .	12 30
Other materials on hand, . . . . .	65 00
Fixtures on hand, . . . . .	217 50
Sundry accounts due the company, . . . . .	88 00
Office furniture, . . . . .	60 00
Cash on hand, . . . . .	45 80
Investments, . . . . .	1,155 06
Total assets, as per books of the company, . . . . .	\$48,992 73

LIABILITIES.

Capital stock, . . . . .	\$23,800 00
Bonds issued, . . . . .	15,000 00
Notes payable, . . . . .	6,719 93
Unpaid bills, . . . . .	963 32
Interest due but not paid, . . . . .	30 00
Amounts due from the company, not included above, . . . . .	1,161 03
Total liabilities, as per books of the company, . . . . .	\$47,674 28
Profit and loss balance, . . . . .	1,318 45
	\$48,992 73

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$6,023 45	
Income from sale of light and power, . . . . .		\$8,399 22
Balance to profit and loss, . . . . .	2,375 77	
	\$8,399 22	\$8,399 22

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .	\$14 70	
Balance of manufacturing account, . . . . .		\$2,375 77
Interest paid, . . . . .	1,042 62	
Balance June 30, 1896, . . . . .	1,318 45	
	\$2,375 77	\$2,375 77

## GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

## ASSETS.

Real estate, . . . . .	\$4,000 00
Steam plant, . . . . .	10,030 07
Electric plant, . . . . .	12,708 97
Electric lines, . . . . .	9,324 45
Meters, . . . . .	2,864 70
Transformers, . . . . .	1,425 00
Arc lamps, . . . . .	3,380 65
Due for light and power, . . . . .	1,908 13
Fuel on hand, . . . . .	261 00
Carbons on hand, . . . . .	78 00
Oil and waste on hand, . . . . .	25 00
Incandescent lamps on hand, . . . . .	196 00
Other materials on hand, . . . . .	692 46
Sundry accounts due the company, . . . . .	213 73
Cash on hand, . . . . .	132 54

Total assets, as per books of the company, . . . . . \$47,230 70

## LIABILITIES.

Capital stock, . . . . .	\$30,000 00
Bonds issued, . . . . .	10,000 00
Unpaid bills, . . . . .	99 21
Depreciation fund, . . . . .	3,000 00

Total liabilities, as per books of the company, . . . . . \$43,099 21  
Profit and loss balance, . . . . . 4,131 49  
\$47,230 70

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$10,958 61	
Income from sale of light and power, . . . . .		\$14,053 87
other sources, . . . . .		182 04
Balance to profit and loss, . . . . .	3,277 30	
	\$14,235 91	\$14,235 91

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$4,270 30
Balance of manufacturing account, . . . . .		3,277 30
Interest paid, . . . . .	\$500 00	
Dividends declared, . . . . .	1,200 00	
Construction charged off, . . . . .	716 11	
Depreciation fund, . . . . .	1,000 00	
Balance June 30, 1896, . . . . .	4,131 49	
	\$7,547 60	\$7,547 60



## GREENFIELD GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$44,608 47
Street mains, . . . . .	4,572 10
Meters, . . . . .	2,000 94
Due for gas, . . . . .	864 50
Coal on hand, . . . . .	299 00
Coke on hand, . . . . .	50 00
Tar on hand, . . . . .	262 50
Enrichers on hand, . . . . .	41 50
Purifying materials on hand, . . . . .	36 00
Other materials on hand, . . . . .	60 15
Stoves and fixtures on hand, . . . . .	218 00
Sundry accounts due the company, . . . . .	86 48
Cash on hand, . . . . .	1,350 92
Total assets, as per books of the company, . . . . .	\$54,450 56

## LIABILITIES.

Capital stock, . . . . .	\$50,000 00
Notes payable, . . . . .	1,000 00
Total liabilities, as per books of the company, . . . . .	\$51,000 00
Profit and loss balance, . . . . .	3,450 56
	\$54,450 56

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$5,763 18	
Income from sale of gas, . . . . .		\$8,228 84
residuals, . . . . .		450 90
Balance to profit and loss, . . . . .	2,916 56	
	\$8,679 74	\$8,679 74
	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$2,676 22
Balance of manufacturing account, . . . . .		2,916 56
Interest paid, . . . . .	\$54 89	
Dividends declared, . . . . .	2,040 00	
Loss on stove account, . . . . .	47 33	
Balance June 30, 1896, . . . . .	3,450 56	
	\$5,592 78	\$5,592 78

## HAVERHILL ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$19,573 31
Steam plant, . . . . .	51,489 22
Electric plant, . . . . .	67,874 45
Electric lines, . . . . .	61,840 34
Meters, . . . . .	2,105 02
Transformers, . . . . .	4,919 48
Arc lamps, . . . . .	12,705 05
Due for light and power, . . . . .	4,838 78

Fuel on hand, . . . . .	\$1,980 00
Carbons on hand, . . . . .	149 50
Oil and waste on hand, . . . . .	55 42
Incandescent lamps on hand, . . . . .	292 52
Globes on hand, . . . . .	51 59
Other materials on hand, . . . . .	1,874 10
Horses, wagons, etc., . . . . .	500 00
Sundry accounts due the company, . . . . .	167 55
Office furniture, . . . . .	225 00
Cash on hand, . . . . .	7,272 30
Total assets, as per books of the company, . . . . .	<u>\$267,713 63</u>

## LIABILITIES.

Capital stock, . . . . .	\$127,500 00
Bonds issued, . . . . .	85,000 00
Notes payable, . . . . .	13,800 00
Unpaid bills, . . . . .	353 93
Depreciation fund, . . . . .	12,500 00
Total liabilities, as per books of the company, . . . . .	<u>\$239,153 93</u>
Profit and loss balance, . . . . .	28,559 70
	<u>\$267,713 63</u>

## MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, . . . . .	\$26,877 28	
Income from sale of light and power, . . . . .		\$50,515 69
other sources, . . . . .		2 00
Balance to profit and loss, . . . . .	23,640 41	
	<u>\$50,517 69</u>	<u>\$50,517 69</u>

## PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1895, . . . . .		\$32,010 61
Balance of manufacturing account, . . . . .		23,640 41
Rents, . . . . .		184 00
Other items of income, . . . . .		27 50
Interest paid, . . . . .	\$5,623 60	
Dividends declared, . . . . .	7,650 00	
Depreciation, . . . . .	1,529 22	
Depreciation fund, . . . . .	12,500 00	
Balance June 30, 1896, . . . . .	28,559 70	
	<u>\$55,862 52</u>	<u>\$55,862 52</u>

## HAVERHILL GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$25,033 71
Machinery and manufacturing appliances, . . . . .	129,997 86
Street mains, . . . . .	68,117 07
Meters, . . . . .	16,699 52
Due for gas, . . . . .	14,925 36
Coal on hand, . . . . .	3,418 90
Coke on hand, . . . . .	163 70
Tar on hand, . . . . .	562 50
Purifying materials on hand, . . . . .	300 00
Other materials on hand, . . . . .	324 88

Stoves on hand, . . . . .	\$2,208 00
Fixtures on hand, . . . . .	640 00
Sundry accounts due the company, . . . . .	195 44
Cash on hand, . . . . .	2,240 02
Investments, . . . . .	21,646 29
Total assets, as per books of the company, . . . . .	<u>\$286,473 25</u>

## LIABILITIES.

Capital stock, . . . . .	\$75,000 00
Notes payable, . . . . .	29,000 00
Unpaid bills, . . . . .	3,946 04
Total liabilities, as per books of the company, . . . . .	<u>\$107,946 04</u>
Profit and loss balance, . . . . .	178,527 21
	<u>\$286,473 25</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$76,488 42	
Income from sale of gas, . . . . .		\$94,390 62
residuals, . . . . .		1,257 13
Balance to profit and loss, . . . . .	19,159 33	
	<u>\$95,647 75</u>	<u>\$95,647 75</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$168,610 71
Balance of manufacturing account, . . . . .		19,159 33
Rents, . . . . .		711 00
Jobbing account, . . . . .		48 04
Interest paid, . . . . .	\$1,001 87	
Dividends declared, . . . . .	7,500 00	
Depreciation, . . . . .	1,500 00	
Balance June 30, 1896, . . . . .	178,527 21	
	<u>\$188,529 08</u>	<u>\$188,529 08</u>

## HOLYOKE WATER POWER COMPANY.

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$76,572 73	
{ electric, . . . . .	25,079 53	
Income from sale of gas, . . . . .		\$79,690 13
residuals, . . . . .		14,870 79
other sources (gas), . . . . .		3 90
sale of electric light and power, . . . . .		53,072 26
other sources (electric), . . . . .		734 86
Balance to profit and loss, { gas, . . . . .	17,992 09	
{ electric, . . . . .	28,727 59	
	<u>\$148,371 94</u>	<u>\$148,371 94</u>

## HUDSON ELECTRIC LIGHT COMPANY.

ASSETS.	
Steam plant, . . . . .	\$1,365 77
Electric plant, . . . . .	6,522 63
Electric lines, . . . . .	6,178 05
Meters, . . . . .	258 67
Arc lamps, . . . . .	1,926 00
Due for light and power, . . . . .	603 69
Cash on hand, . . . . .	643 55
Investments, . . . . .	5,875 00
Total assets, as per books of the company, . . . . .	<u>\$23,373 36</u>

LIABILITIES.	
Capital stock, . . . . .	\$15,000 00
Notes payable, . . . . .	2,500 00
Total liabilities, as per books of the company, . . . . .	<u>\$17,500 00</u>
Profit and loss balance, . . . . .	5,873 36
	<u>\$23,373 36</u>

MANUFACTURING ACCOUNT.	
	Dr. Cr.
Operating expenses, . . . . .	\$2,754 94
Income from sale of light and power, . . . . .	\$3,846 38
Balance to profit and loss, . . . . .	1,091 44
	<u>\$3,846 38</u>
	<u>\$3,846 38</u>

PROFIT AND LOSS ACCOUNT.	
	Dr. Cr.
Balance June 30, 1895, . . . . .	\$4,962 81
Balance of manufacturing account, . . . . .	1,091 44
Other items of income, . . . . .	520 00
Interest paid, . . . . .	\$180 89
Oil lamps, . . . . .	520 00
Balance June 30, 1896, . . . . .	5,873 36
	<u>\$6,574 25</u>
	<u>\$6,574 25</u>

## HYDE PARK ELECTRIC LIGHT COMPANY.

ASSETS.	
Real estate, . . . . .	\$20,545 46
Steam plant, . . . . .	43,854 25
Electric plant, . . . . .	36,297 33
Electric lines, . . . . .	55,901 64
Meters, . . . . .	4,147 39
Transformers, . . . . .	16,468 98
Arc lamps, . . . . .	13,265 50
Patent rights, . . . . .	10,000 00
Due for light and power, . . . . .	6,440 61
Fuel on hand, . . . . .	129 00
Carbons on hand, . . . . .	77 00
Oil and waste on hand, . . . . .	39 25
Incandescent lamps on hand, . . . . .	634 30
Globes on hand, . . . . .	89 60

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Other materials on hand, . . . . .	\$398 37
Horses, wagons, etc., . . . . .	498 69
Sundry accounts due the company, . . . . .	1,406 15
Office furniture, . . . . .	60 30
Cash on hand, . . . . .	184 76
Investments, . . . . .	15,000 00
Interest and insurance, . . . . .	453 44
Total assets, as per books of the company, . . . . .	<u>\$225,892 02</u>

LIABILITIES.

Capital stock, . . . . .	\$100,000 00
Bonds issued, . . . . .	75,000 00
Notes payable, . . . . .	42,367 33
Unpaid bills, . . . . .	4,072 99

Total liabilities, as per books of the company, . . . . .	\$221,440 32
Profit and loss balance, . . . . .	4,451 70

\$225,892 02

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$26,289 32	
Income from sale of light and power, . . . . .		\$41,869 50
other sources, . . . . .		336 00
Balance to profit and loss, . . . . .	15,916 18	
	<u>\$42,205 50</u>	<u>\$42,205 50</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$9,509 27
Balance of manufacturing account, . . . . .		15,916 18
Wiring account, . . . . .		9 00
Interest paid, . . . . .	\$5,732 25	
Dividends declared, . . . . .	5,000 00	
Depreciation, . . . . .	10,250 50	
Balance June 30, 1896, . . . . .	4,451 70	
	<u>\$25,434 45</u>	<u>\$25,434 45</u>

IPSWICH GAS LIGHT COMPANY.

ASSETS.

Real estate, . . . . .	\$3,700 00
Machinery and manufacturing appliances, . . . . .	2,165 00
Street mains, . . . . .	5,347 32
Meters, . . . . .	2,018 60
Due for gas, . . . . .	897 58
Coal on hand, . . . . .	11 00
Enrichers on hand, . . . . .	120 00
Cash on hand, . . . . .	1,984 21

Total assets, as per books of the company, . . . . .	\$16,243 71
Profit and loss balance, . . . . .	7,774 29

\$24,018 00

## LIABILITIES.

Capital stock, . . . . .	\$16,000 00
Bonds issued, . . . . .	8,000 00
Unpaid dividends, . . . . .	18 00
Total liabilities, as per books of the company, . . . . .	<u>\$24,018 00</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$3,626 04	
Income from sale of gas, . . . . .		\$6,676 93
Balance to profit and loss, . . . . .	3,050 89	
	<u>\$6,676 93</u>	<u>\$6,676 93</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .	\$9,625 18	
Balance of manufacturing account, . . . . .		\$3,050 89
Interest paid, . . . . .	480 00	
Dividends declared, . . . . .	720 00	
Balance June 30, 1896, . . . . .		7,774 29
	<u>\$10,825 18</u>	<u>\$10,825 18</u>

## JAMAICA PLAIN GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$104,096 50
Machinery and manufacturing appliances, . . . . .	145,951 00
Street mains, . . . . .	127,203 11
Meters, . . . . .	6,000 00
Due for gas, . . . . .	9,795 88
Coal on hand, . . . . .	1,717 87
Coke on hand, . . . . .	37 50
Tar on hand, . . . . .	225 00
Enrichers on hand, . . . . .	51 75
Purifying materials on hand, . . . . .	21 70
Other materials on hand, . . . . .	590 58
Stoves on hand, . . . . .	225 25
Horses, wagons, etc., . . . . .	200 00
Sundry accounts due the company, . . . . .	1,772 30
Office furniture, . . . . .	150 00
Cash on hand, . . . . .	238 54
Total assets, as per books of the company, . . . . .	<u>\$398,276 98</u>

## LIABILITIES.

Capital stock, . . . . .	\$250,000 00
Notes payable, . . . . .	45,000 00
Unpaid bills, . . . . .	5,148 31
Deposits, . . . . .	1,461 40
Premium account, . . . . .	17,775 00
Total liabilities, as per books of the company, . . . . .	<u>\$319,384 71</u>
Profit and loss balance, . . . . .	78,892 27
	<u>\$398,276 98</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$78,248 65	
Income from sale of gas, . . . . .		\$96,939 33
residuals, . . . . .		12,715 37
Balance to profit and loss, . . . . .	31,406 05	
	<u>\$109,654 70</u>	<u>\$109,654 70</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$77,503 15
Balance of manufacturing account, . . . . .		31,406 05
Rents, . . . . .		120 00
Jobbing and stove account, . . . . .		55 36
Other items of income, . . . . .		5 00
Interest paid, . . . . .	\$2,257 25	
Dividends declared, . . . . .	25,000 00	
Depreciation, . . . . .	2,940 04	
Balance June 30, 1896, . . . . .	78,892 27	
	<u>\$109,089 56</u>	<u>\$109,089 56</u>

## LAWRENCE GAS COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$170,393 79
Machinery and manufacturing appliances (gas), . . . . .	169,891 59
Street mains (gas), . . . . .	162,925 73
Motors (gas), . . . . .	33,597 47
Due for gas, . . . . .	8,838 53
Gas coal on hand, . . . . .	3,781 06
Coke on hand, . . . . .	1,606 79
Tar on hand, . . . . .	2,364 20
Enrichers on hand, . . . . .	392 93
Purifying materials on hand, . . . . .	448 43
Other gas materials on hand, . . . . .	5,849 41
Stoves on hand, . . . . .	2,528 40
Gas fixtures on hand, . . . . .	549 84
Real estate (electric), . . . . .	24,048 81
Steam plant (electric), . . . . .	73,784 00
Electric plant, . . . . .	77,658 67
Electric lines, . . . . .	93,155 40
Meters (electric), . . . . .	10,544 79
Arc lamps, . . . . .	18,212 28
Due for electric light and power, . . . . .	10,364 33
Fuel on hand (electric), . . . . .	5,687 80
Carbons on hand, . . . . .	527 67
Oil and waste on hand, . . . . .	87 50
Incandescent lamps on hand, . . . . .	860 47
Globes on hand, . . . . .	79 84
Other electric materials on hand, . . . . .	2,933 86
Motors on hand, . . . . .	4,496 31
Ammonia, . . . . .	1,612 35
Insurance, . . . . .	800 00
Sundry accounts due the company, . . . . .	7,823 01
Cash on hand, . . . . .	12,712 10
Investments, . . . . .	801 01
Total assets, as per books of the company, . . . . .	<u>\$909,358 37</u>

## LIABILITIES.

Capital stock, . . . . .	\$590,000 00
Bonds issued, . . . . .	125,000 00
Notes payable, . . . . .	74,000 00
Unpaid bills, . . . . .	6,697 80
Deposits, . . . . .	243 00
Reserved fund, . . . . .	16,078 28
Depreciation fund, . . . . .	14,477 64
Total liabilities, as per books of the company, . . . . .	\$826,496 81
Profit and loss balance, . . . . .	82,861 56
	<u>\$909,358 37</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$89,546 02	
{ electric, . . . . .	69,497 87	
Income from sale of gas, . . . . .		\$107,749 08
residuals, . . . . .		21,257 15
other sources (gas), . . . . .		251 42
sale of electric light and power, . . . . .		83,006 26
other sources (electric), . . . . .		3,306 20
Balance to profit and loss, { gas, . . . . .	39,711 63	
{ electric, . . . . .	16,814 59	
	<u>\$215,570 11</u>	<u>\$215,570 11</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$84,817 01
Balance of gas manufacturing account, . . . . .		39,711 63
Balance of electric manufacturing account, . . . . .		16,814 59
Rents, . . . . .		1,519 37
Jobbing, lamp sales, etc., . . . . .		3,782 14
Other items of income, . . . . .		13 72
Interest paid, . . . . .	\$8,987 92	
Dividends declared, . . . . .	35,400 00	
Depreciation, . . . . .	1,132 29	
Depreciation fund, . . . . .	9,477 64	
Reserved fund, . . . . .	8,062 25	
Other items, . . . . .	716 80	
Balance June 30, 1896, . . . . .	82,861 56	
	<u>\$146,658 46</u>	<u>\$146,658 46</u>

## LEE ELECTRIC COMPANY.

## ASSETS.

Machinery and manufacturing appliances (gas), . . . . .	\$500 00
Street mains (gas), . . . . .	2,000 00
Meters (gas), . . . . .	300 00
Real estate (electric), . . . . .	6,079 00
Steam plant (electric), . . . . .	11,624 69
Electric plant, . . . . .	6,311 76
Electric lines, . . . . .	16,778 48
Meters (electric), . . . . .	810 91
Transformers, . . . . .	2,146 73
Arc lamps, . . . . .	80 00
Due for electric light and power, . . . . .	1,441 73



Fuel on hand (electric), . . . . .	\$79 50
Oil and waste on hand, . . . . .	20 50
Incandescent lamps on hand, . . . . .	311 81
Other electric materials on hand, . . . . .	200 00
Horses, wagons, etc., . . . . .	195 35
Sundry accounts due the company, . . . . .	639 01
Office furniture, . . . . .	15 75
Cash on hand, . . . . .	89 63
<b>Total assets, as per books of the company, . . . . .</b>	<b>\$49,624 85</b>

LIABILITIES.

Capital stock, . . . . .	\$20,000 00
Bonds issued, . . . . .	20,000 00
Notes payable, . . . . .	6,430 00
Unpaid bills, . . . . .	381 83
Unpaid dividends, . . . . .	800 00
Interest due but not paid, . . . . .	330 00
Amounts due from the company, not included above, . . . . .	869 05
<b>Total liabilities, as per books of the company, . . . . .</b>	<b>\$48,810 88</b>
<b>Profit and loss balance, . . . . .</b>	<b>813 97</b>
	<b>\$49,624 85</b>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$4,307 90	
Income from sale of light and power, . . . . .		\$6,409 07
Balance to profit and loss, . . . . .	2,101 17	
	<b>\$6,409 07</b>	<b>\$6,409 07</b>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$707 90
Balance of manufacturing account, . . . . .		2,101 17
Rents, . . . . .		135 38
Interest paid, . . . . .	\$1,330 48	
Dividends declared, . . . . .	800 00	
Balance June 30, 1896, . . . . .	813 97	
	<b>\$2,944 45</b>	<b>\$2,944 45</b>

LENOX ELECTRIC LIGHT COMPANY.

ASSETS.

Electric lines, . . . . .	\$14,758 54
Meters, . . . . .	1,060 51
Transformers, . . . . .	1,414 90
Cash on hand, . . . . .	5,412 00
<b>Total assets, as per books of the company, . . . . .</b>	<b>\$22,645 95</b>

LIABILITIES.

Capital stock, . . . . .	\$20,000 00
Deposits, . . . . .	1,606 22
<b>Total liabilities, as per books of the company, . . . . .</b>	<b>\$21,606 22</b>
<b>Profit and loss balance, . . . . .</b>	<b>1,039 73</b>
	<b>\$22,645 95</b>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$1,768 03	
Income from sale of light and power, . . . . .		\$2,807 76
Balance to profit and loss, . . . . .	1,039 73	
	<u>\$2,807 76</u>	<u>\$2,807 76</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account, . . . . .		\$1,039 73
Balance June 30, 1896, . . . . .	\$1,039 73	
	<u>\$1,039 73</u>	<u>\$1,039 73</u>

## LEOMINSTER ELECTRIC LIGHT AND POWER COMPANY.

## ASSETS.

Real estate, . . . . .	\$11,764 69
Steam plant, . . . . .	28,491 63
Electric plant, . . . . .	23,987 48
Electric lines, . . . . .	43,279 25
Meters, . . . . .	4,536 75
Transformers, . . . . .	10,847 86
Arc lamps, . . . . .	9,745 69
Franchise, . . . . .	10,000 00
Due for light and power, . . . . .	4,394 86
Fuel on hand, . . . . .	64 60
Carbons on hand, . . . . .	30 33
Oil and waste on hand, . . . . .	48 48
Incandescent lamps on hand, . . . . .	170 97
Globes on hand, . . . . .	56 91
Other materials on hand, . . . . .	689 88
Tools, . . . . .	164 81
Horses, wagons, etc., . . . . .	296 20
Office furniture, . . . . .	165 07
Cash on hand, . . . . .	409 56
Notes receivable, . . . . .	200 00
Insurance, . . . . .	264 25
Total assets, as per books of the company, . . . . .	<u>\$149,609 17</u>
Profit and loss balance, . . . . .	1,071 91
	<u>\$150,681 08</u>

## LIABILITIES.

Capital stock, . . . . .	\$50,000 00
Notes payable, . . . . .	85,385 65
Unpaid bills, . . . . .	1,292 39
Interest due but not paid, . . . . .	13,628 04
Amounts due from the company, not included above, . . . . .	375 00
Total liabilities, as per books of the company, . . . . .	<u>\$150,681 08</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$12,788 16	
Income from sale of light and power, . . . . .		\$19,666 19
other sources, . . . . .		188 25
Balance to profit and loss, . . . . .	7,066 28	
	<u>\$19,854 44</u>	<u>\$19,854 44</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .	\$2,988 13	
Balance of manufacturing account, . . . . .		\$7,066 28
Wiring and lamp sales, . . . . .		253 61
Interest paid, . . . . .	5,164 77	
Other items, . . . . .	238 80	
Balance June 30, 1896, . . . . .		1,071 91
	<u>\$8,391 70</u>	<u>\$8,391 70</u>

## LEOMINSTER GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$13,000 00
Machinery and manufacturing appliances, . . . . .	14,962 97
Street mains, . . . . .	20,000 00
Meters, . . . . .	2,037 03
Due for gas, . . . . .	1,234 74
Coal on hand, . . . . .	576 83
Enrichers on hand, . . . . .	395 28
Sundry accounts due the company, . . . . .	37 80
Cash on hand, . . . . .	2,466 39
Notes receivable, . . . . .	1,200 00
Total assets, as per books of the company, . . . . .	<u>\$55,911 04</u>

## LIABILITIES.

Capital stock, . . . . .	\$50,000 00
Total liabilities, as per books of the company, . . . . .	\$50,000 00
Profit and loss balance, . . . . .	5,911 04
	<u>\$55,911 04</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$4,826 79	
Income from sale of gas, . . . . .		\$7,672 66
other sources, . . . . .		37 80
Balance to profit and loss, . . . . .	2,883 67	
	<u>\$7,710 46</u>	<u>\$7,710 46</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$5,080 69
Balance of manufacturing account, . . . . .		2,883 67
Interest received, . . . . .		48 00
Rents, . . . . .		38 00
Other items of income, . . . . .		4 60
Dividends declared, . . . . .	\$2,000 00	
Construction charged off, . . . . .	111 87	
Depreciation, . . . . .	82 05	
Balance June 30, 1896, . . . . .	5,911 04	
	<u>\$8,104 96</u>	<u>\$8,104 96</u>

## LEXINGTON GAS LIGHT COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$1,514 95
Machinery and manufacturing appliances (gas), . . . . .	21,601 20
Street mains (gas), . . . . .	7,705 70
Meters (gas), . . . . .	911 71
Due for gas, . . . . .	408 83
Gas coal on hand, . . . . .	5 60
Tar on hand, . . . . .	5 75
Enrichers on hand, . . . . .	25 00
Gas fixtures on hand, . . . . .	64 51
Real estate (electric), . . . . .	5,201 41
Steam plant (electric), . . . . .	13,489 84
Electric plant, . . . . .	12,369 36
Electric lines, . . . . .	12,068 91
Meters (electric), . . . . .	1,514 82
Transformers, . . . . .	2,502 25
Arc lamps, . . . . .	593 70
Due for electric light and power, . . . . .	1,195 70
Fuel on hand (electric), . . . . .	80 00
Carbons on hand, . . . . .	10 00
Oil and waste on hand, . . . . .	33 22
Incandescent lamps on hand, . . . . .	892 75
Other electric materials on hand, . . . . .	1,748 11
Horses, wagons, etc., . . . . .	150 00
Sundry accounts due the company, . . . . .	8,516 28
Insurance and taxes advanced, . . . . .	224 47
<b>Total assets, as per books of the company, . . . . .</b>	<b>\$92,834 07</b>

## LIABILITIES.

Capital stock, . . . . .	\$30,000 00
Bonds issued, . . . . .	30,000 00
Notes payable, . . . . .	11,097 76
Unpaid bills, . . . . .	4,690 35
Unpaid dividends, . . . . .	750 00
Depreciation fund, . . . . .	600 00
<b>Total liabilities, as per books of the company, . . . . .</b>	<b>\$77,138 11</b>
Profit and loss balance, . . . . .	15,695 96
	<b>\$92,834 07</b>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$2,123 52	
{ electric, . . . . .	5,989 50	
Income from sale of gas, . . . . .		\$2,779 74
other sources (gas), . . . . .		21 90
sale of electric light and power, . . . . .		9,152 92
Balance to profit and loss, { gas, . . . . .	678 12	
{ electric, . . . . .	3,163 42	
	<b>\$11,954 56</b>	<b>\$11,954 56</b>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$14,415 62
Balance of gas manufacturing account, . . . . .		678 12
Balance of electric manufacturing account, . . . . .		3,163 42
Rents, . . . . .		10 00
Wiring account, . . . . .		354 20
Other items of income, . . . . .		6 86
Interest paid, . . . . .	\$2,182 26	
Dividends declared, . . . . .	750 00	
Balance June 30, 1896, . . . . .	15,695 96	
	<u>\$18,628 22</u>	<u>\$18,628 22</u>

## LOWELL ELECTRIC LIGHT CORPORATION.

## ASSETS.

Real estate, . . . . .	\$27,753 01
Steam plant, . . . . .	98,051 21
Electric plant, . . . . .	131,729 32
Electric lines, . . . . .	261,534 25
Meters, . . . . .	790 46
Inside wiring, . . . . .	10,172 01
Due for light and power, . . . . .	11,307 98
Fuel on hand, . . . . .	1,059 96
Carbons on hand, . . . . .	716 40
Oil and waste on hand, . . . . .	192 30
Incandescent lamps on hand, . . . . .	297 55
Globes on hand, . . . . .	29 00
Other materials on hand, . . . . .	3,969 84
Insurance, . . . . .	419 70
Horses, wagons, etc., . . . . .	565 00
Sundry accounts due the company, . . . . .	579 18
Office furniture, . . . . .	200 00
Cash on hand, . . . . .	3,667 60
Investments, . . . . .	1,602 50
Total assets, as per books of the company, . . . . .	<u>\$554,657 27</u>

## LIABILITIES.

Capital stock, . . . . .	\$300,000 00
Bonds issued, . . . . .	183,000 00
Notes payable, . . . . .	15,000 00
Unpaid bills, . . . . .	4,989 40
Total liabilities, as per books of the company, . . . . .	<u>\$502,989 40</u>
Profit and loss balance, . . . . .	51,667 87
	<u>\$554,657 27</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$71,513 79	
Income from sale of light and power, . . . . .		\$125,331 32
Balance to profit and loss, . . . . .	53,817 53	
	<u>\$125,331 32</u>	<u>\$125,331 32</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$32,913 68
Balance of manufacturing account, . . . . .		53,817 53
Interest received, . . . . .		1,038 01
Shop and jobbing account, . . . . .		477 45
Interest paid, . . . . .	\$11,665 46	
Dividends declared, . . . . .	21,000 00	
Depreciation, . . . . .	3,913 34	
Balance June 30, 1896, . . . . .	51,667 87	
	<u>\$88,246 67</u>	<u>\$88,246 67</u>

## LOWELL GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$425,000 00
Machinery and manufacturing appliances, street mains and meters, . . . . .	136,112 26
Due for gas, . . . . .	2,356 08
Coal on hand, . . . . .	20,444 00
Coke on hand, . . . . .	1,423 00
Tar on hand, . . . . .	2,700 00
Enrichers on hand, . . . . .	6,336 47
Purifying materials on hand, . . . . .	60 00
Stoves on hand, . . . . .	9,000 00
Cash on hand, . . . . .	24,094 49
Investments, . . . . .	75,000 00
Total assets, as per books of the company, . . . . .	<u>\$702,526 30</u>

## LIABILITIES.

Capital stock, . . . . .	\$500,000 00
Total liabilities, as per books of the company, . . . . .	<u>\$500,000 00</u>
Profit and loss balance, . . . . .	202,526 30
	<u>\$702,526 30</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$222,036 33	
Income from sale of gas, . . . . .		\$293,220 62
residuals, . . . . .		42,745 00
Balance to profit and loss, . . . . .	113,929 29	
	<u>\$335,965 62</u>	<u>\$335,965 62</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$146,031 79
Balance of manufacturing account, . . . . .		113,929 29
Rents, . . . . .		5,534 15
Interest paid, . . . . .	\$1,219 13	
Dividends declared, . . . . .	60,000 00	
Depreciation, . . . . .	1,749 80	
Balance June 30, 1896, . . . . .	202,526 30	
	<u>\$265,495 23</u>	<u>\$265,495 23</u>

## LYNN GAS AND ELECTRIC COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$189,868 40
Machinery, manufacturing appliances and street mains (gas), . . . . .	130,864 12
Due for gas, . . . . .	20,398 63
Gas coal on hand, . . . . .	7,164 46
Coke on hand, . . . . .	60 00
Tar on hand, . . . . .	400 00
Enrichers on hand, . . . . .	180 00
Purifying materials on hand, . . . . .	648 00
Other gas materials on hand, . . . . .	1,153 18
Stoves on hand, . . . . .	1,774 81
Real estate (electric), . . . . .	101,857 57
Steam plant (electric), . . . . .	59,128 98
Electric plant, . . . . .	38,226 35
Electric lines, meters, transformers and arc lamps, . . . . .	95,153 74
Due for electric light and power, . . . . .	12,584 01
Fuel on hand (electric), . . . . .	260 03
Carbons on hand, . . . . .	1,661 25
Oil and waste on hand, . . . . .	31 00
Incandescent lamps on hand, . . . . .	518 39
Globes on hand, . . . . .	50 00
Sundry accounts due the company, . . . . .	973 15
Cash on hand, . . . . .	473 07
Investments, . . . . .	11,021 69
Total assets, as per books of the company, . . . . .	<u>\$674,440 83</u>

## LIABILITIES.

Capital stock, . . . . .	\$400,000 00
Notes payable, . . . . .	62,950 00
Unpaid bills, . . . . .	11,689 09
Deposits, . . . . .	854 77
Depreciation fund, . . . . .	12,252 05
Amounts due from the company, not included above, . . . . .	4 00
Total liabilities, as per books of the company, . . . . .	<u>\$487,749 91</u>
Profit and loss balance, . . . . .	186,690 92
	<u>\$674,440 83</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$114,707 67	
{ electric, . . . . .	73,717 21	
Income from sale of gas, . . . . .		\$146,344 11
residuals, . . . . .		16,294 19
sale of electric light and power, . . . . .		127,503 70
Balance to profit and loss, { gas, . . . . .	47,930 63	
{ electric, . . . . .	53,786 49	
	<u>\$290,142 00</u>	<u>\$290,142 00</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896, . . . . .		\$163,184 18
Balance of gas manufacturing account, . . . . .		47,930 63
Balance of electric manufacturing account, . . . . .		53,786 49
Rents, . . . . .		815 65
Interest paid, . . . . .	\$4,026 03	
Dividends declared, . . . . .	40,000 00	
Depreciation, . . . . .	35,000 00	
Balance June 30, 1896, . . . . .	186,690 92	
	<u>\$265,716 95</u>	<u>\$265,716 95</u>

## MALDEN ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$28,961 07
Steam plant, . . . . .	53,894 05
Electric plant, . . . . .	68,554 64
Electric lines, . . . . .	192,295 46
Meters, . . . . .	16,641 30
Transformers, . . . . .	16,926 46
Arc lamps, . . . . .	11,679 32
Due for light and power, . . . . .	9,924 55
Fuel on hand, . . . . .	1,181 22
Carbons on hand, . . . . .	200 70
Incandescent lamps on hand, . . . . .	411 90
Globes on hand, . . . . .	36 80
Other materials on hand, . . . . .	1,382 87
Horses, wagons, etc., . . . . .	1,333 01
Sundry accounts due the company, . . . . .	3,210 80
Office furniture, . . . . .	605 25
Cash on hand, . . . . .	1,322 24
Investments, . . . . .	10,000 00
Total assets, as per books of the company, . . . . .	<u>\$418,561 64</u>

## LIABILITIES.

Capital stock, . . . . .	\$155,200 00
Bonds issued, . . . . .	100,000 00
Notes payable, . . . . .	148,800 00
Unpaid bills, . . . . .	4,127 41
Interest accrued, . . . . .	1,277 51
Total liabilities, as per books of the company, . . . . .	<u>\$409,404 92</u>
Profit and loss balance, . . . . .	9,156 72
	<u>\$418,561 64</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$59,323 38	
Income from sale of light and power, . . . . .		\$100,824 71
Balance to profit and loss, . . . . .	41,501 33	
	<u>\$100,824 71</u>	<u>\$100,824 71</u>



## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$27,925 02
Balance of manufacturing account, . . . . .		41,501 33
Lamp sales, . . . . .		300 33
Interest paid, . . . . .	\$14,935 24	
Dividends declared, . . . . .	9,312 00	
Depreciation, . . . . .	34,660 00	
Other items, . . . . .	1,662 72	
Balance June 30, 1896, . . . . .	9,156 72	
	<hr/>	<hr/>
	\$69,726 68	\$69,726 68

## MALDEN AND MELROSE GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$55,795 62
Machinery and manufacturing appliances, . . . . .	75,671 97
Street mains, . . . . .	147,403 75
Meters, . . . . .	11,200 00
Due for gas, . . . . .	15,066 65
Coal on hand, . . . . .	1,361 87
Coke on hand, . . . . .	1,125 00
Tar on hand, . . . . .	500 00
Enrichers on hand, . . . . .	78 00
Purifying materials on hand, . . . . .	109 25
Other materials on hand, . . . . .	3,823 15
Stoves on hand, . . . . .	148 25
Sundry accounts due the company, . . . . .	4,154 55
Cash on hand, . . . . .	418 22
Investments, . . . . .	7,514 37

Total assets, as per books of the company, . . . . . \$324,370 65

## LIABILITIES.

Capital stock, . . . . .	\$235,000 00
Notes payable, . . . . .	50,000 00
Unpaid bills, . . . . .	10,713 34
Deposits, . . . . .	1,680 00
Unpaid dividends, . . . . .	1,177 50
Premium account, . . . . .	15,073 75

Total liabilities, as per books of the company, . . . . . \$313,644 59

Profit and loss balance, . . . . . 10,726 06

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\$324,370 65

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$79,718 39	
Income from sale of gas, . . . . .		\$88,546 87
residuals, . . . . .		13,240 88
Balance to profit and loss, . . . . .	22,069 36	
	<hr/>	<hr/>
	\$101,787 75	\$101,787 75

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$7,288 86
Balance of manufacturing account, . . . . .		22,069 36
Other items of income, . . . . .		170 99
Interest paid, . . . . .	\$1,847 46	
Dividends declared, . . . . .	14,100 00	
Jobbing account, . . . . .	2,171 14	
Other items, . . . . .	684 55	
Balance June 30, 1896, . . . . .	10,726 06	
	<u>\$29,529 21</u>	<u>\$29,529 21</u>

## MANUFACTURERS' GAS LIGHT COMPANY OF FALL RIVER.

## ASSETS.

Real estate, . . . . .	\$3,000 00
Machinery, manufacturing appliances, street mains and meters, . . . . .	46,804 99
Due for gas, . . . . .	246 02
Coal on hand, . . . . .	300 00
Coke on hand, . . . . .	300 00
Cash on hand, . . . . .	2,940 07
Total assets, as per books of the company, . . . . .	<u>\$53,591 08</u>

## LIABILITIES.

Capital stock, . . . . .	\$50,000 00
Total liabilities, as per books of the company, . . . . .	<u>\$50,000 00</u>
Profit and loss balance, . . . . .	3,591 08
	<u>\$53,591 08</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$19,598 65	
Income from sale of gas, . . . . .		\$22,849 10
residuals, . . . . .		2,991 80
Balance to profit and loss, . . . . .	6,242 25	
	<u>\$25,840 90</u>	<u>\$25,840 90</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$7,388 83
Balance of manufacturing account, . . . . .		6,242 25
Interest paid, . . . . .	\$40 00	
Dividends declared, . . . . .	4,000 00	
Depreciation, . . . . .	6,000 00	
Balance June 30, 1896, . . . . .	3,591 08	
	<u>\$13,631 08</u>	<u>\$13,631 08</u>

## MARBLEHEAD GAS AND ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$4,309 19
Machinery and manufacturing appliances, . . . . .	13,806 39
Street mains, . . . . .	21,000 00
Meters, . . . . .	1,788 03
Due for gas, . . . . .	530 80
Gas coal on hand, . . . . .	1,561 81
Coke on hand, . . . . .	94 00
Tar on hand, . . . . .	247 02
Stoves on hand, . . . . .	48 45
Gas fixtures on hand, . . . . .	148 92
Office furniture, . . . . .	50 00
Cash on hand, . . . . .	114 76
Investments, . . . . .	450 00
Total assets, as per books of the company, . . . . .	\$44,149 37
Profit and loss balance, . . . . .	4,215 05
	<u>\$48,364 42</u>

## LIABILITIES.

Capital stock, . . . . .	\$40,000 00
Bonds issued, . . . . .	6,500 00
Notes payable, . . . . .	1,200 00
Unpaid bills, . . . . .	664 42
Total liabilities, as per books of the company, . . . . .	<u>\$48,364 42</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$5,521 95	
Income from sale of gas, . . . . .		\$5,006 42
residuals, . . . . .		396 00
other sources, . . . . .		8 00
Balance to profit and loss, . . . . .		111 53
	<u>\$5,521 95</u>	<u>\$5,521 95</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .	\$3,653 86	
Balance of gas manufacturing account, . . . . .	111 53	
Interest paid, . . . . .	449 66	
Balance June 30, 1896, . . . . .		\$4,215 05
	<u>\$4,215 05</u>	<u>\$4,215 05</u>

## MARLBOROUGH ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$23,845 66
Steam plant, . . . . .	23,140 22
Electric plant, . . . . .	33,257 14
Electric lines, meters, transformers and arc lamps, . . . . .	33,063 33
Due for light and power, . . . . .	1,041 39
Fuel on hand, . . . . .	51 60
Carbons on hand, . . . . .	162 38

Oil and waste on hand, . . . . .	\$25 35
Incandescent lamps on hand, . . . . .	112 68
Globes on hand, . . . . .	20 60
Other materials on hand, . . . . .	742 35
Sundry accounts due the company, . . . . .	471 61
Cash on hand, . . . . .	2,093 80
Total assets, as per books of the company, . . . . .	<u>\$118,028 11</u>

LIABILITIES.

Capital stock, . . . . .	\$30,000 00
Bonds issued, . . . . .	40,600 00
Notes payable, . . . . .	35,400 00
Unpaid bills, . . . . .	333 33
Total liabilities, as per books of the company, . . . . .	<u>\$106,333 33</u>
Profit and loss balance, . . . . .	11,694 78
	<u>\$118,028 11</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$15,394 89	
Income from sale of light and power, . . . . .		\$20,769 67
Balance to profit and loss, . . . . .	5,374 78	
	<u>\$20,769 67</u>	<u>\$20,769 67</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$10,653 71
Balance of manufacturing account, . . . . .		5,374 78
Other items of income, . . . . .		310 83
Interest paid, . . . . .	\$3,894 54	
Dividends declared, . . . . .	750 00	
Balance June 30, 1896, . . . . .	11,694 78	
	<u>\$16,339 32</u>	<u>\$16,339 32</u>

MARLBOROUGH GAS LIGHT COMPANY.

ASSETS.

Real estate, . . . . .	\$26,514 08
Machinery and manufacturing appliances, . . . . .	42,897 11
Street mains, . . . . .	15,340 19
Meters, . . . . .	1,881 82
Due for gas, . . . . .	3,758 55
Coal on hand, . . . . .	947 75
Coke on hand, . . . . .	30 00
Tar on hand, . . . . .	577 00
Purifying materials on hand, . . . . .	187 05
Other materials on hand, . . . . .	213 30
Stoves on hand, . . . . .	281 00
Fixtures on hand, . . . . .	651 45
Sundry accounts due the company, . . . . .	3,099 08
Cash on hand, . . . . .	1,004 86
Total assets, as per books of the company, . . . . .	<u>\$97,383 24</u>

## LIABILITIES.

Capital stock, . . . . .	\$50,000 00
Notes payable, . . . . .	33,369 52
Unpaid bills, . . . . .	2,679 64
Total liabilities, as per books of the company, . . . . .	\$86,049 16
Profit and loss balance, . . . . .	11,334 08
	<u>\$97,383 24</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$8,768 64	
Income from sale of gas, . . . . .		\$13,490 37
residuals, . . . . .		1,227 90
other sources, . . . . .		17 25
Balance to profit and loss, . . . . .	5,966 88	
	<u>\$14,735 52</u>	<u>\$14,735 52</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$4,484 79
Balance of manufacturing account, . . . . .		5,966 88
Other items of income, . . . . .		4,410 84
Interest paid, . . . . .	\$1,882 89	
Depreciation, . . . . .	1,645 54	
Balance June 30, 1896, . . . . .	11,334 08	
	<u>\$14,862 51</u>	<u>\$14,862 51</u>

## MILFORD ELECTRIC LIGHT AND POWER COMPANY.

## ASSETS.

Real estate, . . . . .	\$5,063 24
Steam plant, . . . . .	14,591 43
Electric plant, . . . . .	14,217 56
Electric lines, meters, transformers and arc lamps, . . . . .	36,071 11
Due for light and power, . . . . .	1,363 25
Fuel on hand, . . . . .	27 00
Carbons on hand, . . . . .	25 00
Oil and waste on hand, . . . . .	74 50
Incandescent lamps on hand, . . . . .	13 00
Globes on hand, . . . . .	6 40
Other materials on hand, . . . . .	86 50
Horses, wagons, etc., . . . . .	32 50
Sundry accounts due the company, . . . . .	299 34
Office furniture, . . . . .	21 75
Cash on hand, . . . . .	148 44
Unexpired insurance, . . . . .	184 09
Total assets, as per books of the company, . . . . .	<u>\$72,225 11</u>

## LIABILITIES.

Capital stock, . . . . .	\$40,000 00
Bonds issued, . . . . .	24,500 00
Unpaid bills, . . . . .	865 32
Total liabilities, as per books of the company, . . . . .	\$65,365 32
Profit and loss balance, . . . . .	6,859 79
	<u>\$72,225 11</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$10,346 48	
Income from sale of light and power, . . . . .		\$11,938 18
Balance to profit and loss, . . . . .	1,591 70	
	<u>\$11,938 18</u>	<u>\$11,938 18</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$6,322 63
Balance of manufacturing account, . . . . .		1,591 70
Wiring account, . . . . .		415 46
Interest paid, . . . . .	\$1,470 00	
Balance June 30, 1896, . . . . .	6,859 79	
	<u>\$8,329 79</u>	<u>\$8,329 79</u>

## MILFORD GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$3,450 00
Machinery and manufacturing appliances, . . . . .	64,386 61
Street mains, . . . . .	31,951 95
Meters, . . . . .	2,743 35
Due for gas, . . . . .	2,401 40
Coal on hand, . . . . .	2,070 00
Coke on hand, . . . . .	756 25
Tar on hand, . . . . .	750 00
Purifying materials on hand, . . . . .	22 50
Other materials on hand, . . . . .	349 25
Stoves on hand, . . . . .	255 60
Fixtures on hand, . . . . .	125 00
Sundry accounts due the company, . . . . .	64 80
Office furniture, . . . . .	50 00
Cash on hand, . . . . .	5,059 95
Total assets, as per books of the company, . . . . .	<u>\$114,416 66</u>

## LIABILITIES.

Capital stock, . . . . .	\$72,300 00
Unpaid dividends, . . . . .	3,615 00
Depreciation fund, . . . . .	35,800 00
Total liabilities, as per books of the company, . . . . .	<u>\$111,715 00</u>
Profit and loss balance, . . . . .	2,701 66

\$114,416 66

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$13,389 95	
Income from sale of gas, . . . . .		\$20,835 84
residuals, . . . . .		1,705 27
other sources, . . . . .		55 66
Balance to profit and loss, . . . . .	9,206 82	
	<u>\$22,596 77</u>	<u>\$22,596 77</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896, . . . . .		\$1,783 05
Balance of manufacturing account, . . . . .		9,206 82
Jobbing account, . . . . .		227 81
Dividends declared, . . . . .	\$7,230 00	
Depreciation, . . . . .	1,257 57	
Other items, . . . . .	28 45	
Balance June 30, 1896, . . . . .	2,701 66	
	<u>\$11,217 68</u>	<u>\$11,217 68</u>

## MILLBURY ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$4,506 28
Steam plant, . . . . .	6,311 57
Electric plant, . . . . .	5,128 15
Electric lines, . . . . .	14,669 60
Meters, . . . . .	684 45
Transformers, . . . . .	644 15
Arc lamps, . . . . .	2,340 00
Due for light and power, . . . . .	1,248 00
Fuel on hand, . . . . .	7 50
Carbons on hand, . . . . .	22 40
Oil and waste on hand, . . . . .	3 85
Incandescent lamps on hand, . . . . .	90 54
Globes on hand, . . . . .	4 51
Other materials on hand, . . . . .	209 52
Tools, . . . . .	106 50
Office furniture, . . . . .	63 40
Cash on hand, . . . . .	163 22
Insurance, . . . . .	75 69
Total assets, as per books of the company, . . . . .	<u>\$36,369 33</u>

## LIABILITIES.

Capital stock, . . . . .	\$17,000 00
Bonds issued, . . . . .	16,000 00
Notes payable, . . . . .	700 00
Unpaid bills, . . . . .	252 96
Interest due but not paid, . . . . .	247 00
Total liabilities, as per books of the company, . . . . .	<u>\$34,199 96</u>
Profit and loss balance, . . . . .	2,169 38
	<u>\$36,369 33</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$4,110 00	
Income from sale of light and power, . . . . .		\$5,877 87
other sources, . . . . .		34 00
Balance to profit and loss, . . . . .	1,801 87	
	<u>\$5,911 87</u>	<u>\$5,911 87</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$1,382 33
Balance of manufacturing account, . . . . .		1,801 87
Interest received, . . . . .		1 80
Wiring and lamp sales, . . . . .		21 33
Interest paid, . . . . .	\$1,037 95	
Balance June 30, 1896, . . . . .	2,169 38	
	<u>\$3,207 33</u>	<u>\$3,207 33</u>

## MILTON LIGHT AND POWER COMPANY.

## ASSETS.

Real estate, . . . . .	\$15,849 10
Steam plant, . . . . .	18,377 11
Electric plant, . . . . .	15,058 55
Electric lines, meters and transformers, . . . . .	36,201 13
Due for light and power, . . . . .	2,527 92
Fuel on hand, . . . . .	15 00
Oil and waste on hand, . . . . .	50 00
Incandescent lamps on hand, . . . . .	75 00
Other materials on hand, . . . . .	200 00
Horses, wagons, etc., . . . . .	75 00
Office furniture, . . . . .	78 50
Cash on hand, . . . . .	723 33
Total assets, as per books of the company, . . . . .	<u>\$89,230 64</u>

## LIABILITIES.

Capital stock, . . . . .	\$42,000 00
Bonds issued, . . . . .	30,000 00
Notes payable, . . . . .	11,590 99
Unpaid bills, . . . . .	2,201 89
Total liabilities, as per books of the company, . . . . .	<u>\$85,792 88</u>
Profit and loss balance, . . . . .	3,437 76
	<u>\$89,230 64</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$10,476 24	
Income from sale of light and power, . . . . .		\$11,810 58
Balance to profit and loss, . . . . .	1,334 34	
	<u>\$11,810 58</u>	<u>\$11,810 58</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .	\$819 34	
Balance of manufacturing account, . . . . .		\$1,334 34
Real estate revaluation, . . . . .		5,037 40
Interest paid, . . . . .	2,076 20	
Other items, . . . . .	38 44	
Balance June 30, 1896, . . . . .	3,437 76	
	<u>\$6,371 74</u>	<u>\$6,371 74</u>



## NANTUCKET ELECTRIC COMPANY.

ASSETS.	
Real estate, . . . . .	\$200 00
Steam plant, . . . . .	4,820 00
Electric plant, . . . . .	8,000 00
Electric lines, meters, transformers and arc lamps, . . . . .	12,040 00
Due for light and power, . . . . .	93 45
Fuel on hand, . . . . .	959 76
Carbons on hand, . . . . .	62 21
Oil and waste on hand, . . . . .	41 45
Incandescent lamps on hand, . . . . .	77 15
Globes on hand, . . . . .	25 87
Other materials on hand, . . . . .	87 20
Office furniture, . . . . .	75 00
Cash on hand, . . . . .	288 38
Total assets, as per books of the company, . . . . .	<u>\$26,770 47</u>

LIABILITIES.	
Capital stock, . . . . .	\$25,000 00
Total liabilities, as per books of the company, . . . . .	\$25,000 00
Profit and loss balance, . . . . .	1,770 47
	<u>\$26,770 47</u>

MANUFACTURING ACCOUNT.	
	Dr. Cr.
Operating expenses, . . . . .	\$5,850 50
Income from sale of light and power, . . . . .	\$6,976 89
Balance to profit and loss, . . . . .	1,126 39
	<u>\$6,976 89</u> <u>\$6,976 89</u>

PROFIT AND LOSS ACCOUNT.	
	Dr. Cr.
Balance June 30, 1895, . . . . .	\$1,252 16
Balance of manufacturing account, . . . . .	1,126 39
Interest received, . . . . .	9 27
Rents, . . . . .	160 00
Dividends declared, . . . . .	\$750 00
Wiring, . . . . .	27 35
Balance June 30, 1896, . . . . .	1,770 47
	<u>\$2,547 82</u> <u>\$2,547 82</u>

## NANTUCKET GAS LIGHT COMPANY.

ASSETS.	
Real estate, . . . . .	\$3,000 00
Machinery and manufacturing appliances, . . . . .	20,000 00
Street mains, . . . . .	9,540 53
Meters, . . . . .	4,000 00
Due for gas, . . . . .	170 43
Coal on hand, . . . . .	769 85
Coke on hand, . . . . .	5 00
Tar on hand, . . . . .	13 50
Cash on hand, . . . . .	55 80
Investments, . . . . .	368 00
Total assets, as per books of the company, . . . . .	<u>\$37,923 11</u>

LIABILITIES.	
Capital stock, . . . . .	\$36,000 00
Notes payable, . . . . .	1,000 00
Total liabilities, as per books of the company, . . . . .	\$37,000 00
Profit and loss balance, . . . . .	923 11
	<u>\$37,923 11</u>

MANUFACTURING ACCOUNT.	
	Dr. Cr.
Operating expenses, . . . . .	\$3,779 20
Income from sale of gas, . . . . .	\$4,252 90
residuals, . . . . .	180 55
other sources, . . . . .	46 20
Balance to profit and loss, . . . . .	680 45
	<u>\$4,459 65</u>
	<u>\$4,459 65</u>

PROFIT AND LOSS ACCOUNT.	
	Dr. Cr.
Balance June 30, 1895, . . . . .	\$384 61
Balance of manufacturing account, . . . . .	680 45
Interest paid, . . . . .	\$112 50
Other items, . . . . .	9 45
Balance June 30, 1896, . . . . .	923 11
	<u>\$1,045 06</u>
	<u>\$1,045 06</u>

## NATICK GAS LIGHT COMPANY.

ASSETS.	
Real estate, . . . . .	\$16,670 38
Machinery and manufacturing appliances, . . . . .	6,330 00
Street mains, . . . . .	15,254 87
Meters, . . . . .	2,564 71
Due for gas, . . . . .	2,273 24
Coal, coke, tar, enrichers and purifying materials on hand, . . . . .	1,626 40
Other materials on hand, pipe and fittings, . . . . .	1,654 50
Sundry accounts due the company, . . . . .	2,982 05
Office furniture, . . . . .	195 64
Cash on hand, . . . . .	171 01
Insurance, . . . . .	31 25
Total assets, as per books of the company, . . . . .	<u>\$49,754 05</u>

LIABILITIES.	
Capital stock, . . . . .	\$20,000 00
Notes payable, . . . . .	13,785 00
Unpaid bills, . . . . .	1,527 96
Total liabilities, as per books of the company, . . . . .	\$35,312 96
Profit and loss balance, . . . . .	14,441 09
	<u>\$49,754 05</u>

MANUFACTURING ACCOUNT.	
	Dr. Cr.
Operating expenses, . . . . .	\$5,636 67
Income from sale of gas, . . . . .	\$5,591 85
residuals, . . . . .	914 67
Balance to profit and loss, . . . . .	869 75
	<u>\$6,506 42</u>
	<u>\$6,506 42</u>

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## GAS AND ELECTRIC LIGHT.

[Jan.

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$13,961 95
Balance of manufacturing account, . . . . .		869 75
Other items of income, . . . . .		63 62
Interest paid, . . . . .	\$454 23	
Balance June 30, 1896, . . . . .	14,441 09	
	<u>\$14,895 32</u>	<u>\$14,895 32</u>

## NATICK GAS AND ELECTRIC COMPANY.

## ASSETS.

Real estate, steam plant, electric plant, electric lines, meters, transformers and arc lamps, . . . . .	\$139,421 80
Due for light and power, . . . . .	3,487 62
Incandescent lamps on hand, . . . . .	157 34
Horses, wagons, etc., . . . . .	112 50
Sundry accounts due the company, . . . . .	1,446 01
Cash on hand, . . . . .	927 87
Advanced taxes and insurance, . . . . .	900 00
Total assets, as per books of the company, . . . . .	<u>\$146,453 14</u>

## LIABILITIES.

Capital stock, . . . . .	\$62,000 00
Bonds issued, . . . . .	57,000 00
Notes payable, . . . . .	20,812 12
Unpaid bills, . . . . .	5,361 86
Total liabilities, as per books of the company, . . . . .	<u>\$145,173 98</u>
Profit and loss balance, . . . . .	1,279 16
	<u>\$146,453 14</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$17,884 83	
Income from sale of light and power, . . . . .		\$25,478 99
Balance to profit and loss, . . . . .	7,594 16	
	<u>\$25,478 99</u>	<u>\$25,478 99</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account, . . . . .		\$7,594 16
Other items of income, . . . . .		645 00
Interest paid, . . . . .	\$3,240 00	
Dividends declared, . . . . .	3,720 00	
Balance June 30, 1896, . . . . .	1,279 16	
	<u>\$8,239 16</u>	<u>\$8,239 16</u>

## NEW BEDFORD GAS AND EDISON LIGHT COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$168,844 67
Machinery and manufacturing appliances (gas), . . . . .	32,957 94
Street mains and services (gas), . . . . .	144,524 46
Public lamps (gas), . . . . .	1,800 00
Meters (gas), . . . . .	17,774 32
Due for gas, . . . . .	6,286 97

Gas coal on hand, . . . . .	\$3,180 35
Coke on hand, . . . . .	700 00
Tar on hand, . . . . .	278 40
Enrichers on hand, . . . . .	318 75
Purifying materials on hand, . . . . .	433 00
Other gas materials on hand, . . . . .	8,858 97
Stoves on hand, . . . . .	2,533 34
Gas and electric fixtures on hand, . . . . .	3,228 88
Real estate (electric), . . . . .	60,056 85
Steam plant (electric), . . . . .	101,267 80
Electric plant, . . . . .	124,230 41
Electric lines, . . . . .	123,455 12
Meters (electric), . . . . .	7,830 04
Patent rights, . . . . .	10,000 00
Due for electric light and power, . . . . .	7,899 18
Fuel on hand (electric), . . . . .	1,863 43
Carbons on hand, . . . . .	1,135 70
Oil and waste on hand, . . . . .	54 30
Incandescent lamps on hand, . . . . .	724 31
Globes on hand, . . . . .	507 13
Other electric materials on hand, . . . . .	9,554 11
Motors on hand, . . . . .	7,716 08
Horses, wagons, etc., . . . . .	704 15
Sundry accounts due the company, . . . . .	13,736 21
Office furniture, . . . . .	1,470 14
Cash on hand . . . . .	1,369 87
Notes receivable, . . . . .	624 01
Investments, . . . . .	31,505 29
Total assets, as per books of the company, . . . . .	\$897,424 16

## LIABILITIES.

Capital stock, . . . . .	\$550,000 00
Notes payable, . . . . .	189,200 00
Unpaid bills, . . . . .	5,644 14
Deposits, . . . . .	1,745 31
Interest due but not paid, . . . . .	2,646 63
Depreciation fund, . . . . .	30,643 24
Total liabilities, as per books of the company, . . . . .	\$779,879 32
Profit and loss balance, . . . . .	117,544 84
	\$897,424 16

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$51,412 18	
{ electric, . . . . .	54,038 40	
Income from sale of gas, . . . . .		\$80,644 82
residuals, . . . . .		8,655 14
other sources (gas), . . . . .		777 03
sale of electric light and power, . . . . .		89,241 00
other sources (electric), . . . . .		2,394 96
Balance to profit and loss, { gas, . . . . .	38,664 81	
{ electric, . . . . .	37,597 56	
	\$181,712 95	\$181,712 95

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$89,211 62
Balance of gas manufacturing account, . . . . .		38,664 81
Balance of electric manufacturing account, . . . . .		37,597 56
Rents, . . . . .		436 46
Jobbing accounts, . . . . .		2,787 77
Other items of income, . . . . .		489 72
Interest paid, . . . . .	\$9,162 23	
Dividends declared, . . . . .	33,000 00	
Depreciation, . . . . .	2,081 21	
Depreciation fund, . . . . .	7,399 66	
Balance June 30, 1896, . . . . .	117,544 84	
	<hr/>	<hr/>
	\$169,187 94	\$169,187 94

## NEWBURYPORT GAS AND ELECTRIC COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$1,132 43
Machinery and manufacturing appliances (gas), . . . . .	75,000 00
Street mains (gas), . . . . .	2,705 34
Meters (gas), . . . . .	1,598 00
Due for gas, . . . . .	2,281 52
Gas coal on hand, . . . . .	2,714 25
Tar on hand, . . . . .	87 50
Enrichers, purifying materials and other gas materials on hand, . . . . .	226 35
Gas fixtures on hand, . . . . .	79 67
Real estate, } . . . . .	60,000 00
Steam plant, }	
Electric plant, }	
Electric lines, . . . . .	3,889 82
Arc lamps, . . . . .	4,352 26
Due for electric light and power, . . . . .	1,005 28
Fuel on hand (electric), . . . . .	58 40
Carbons on hand, . . . . .	145 00
Oil and waste on hand, . . . . .	25 08
Globes on hand, . . . . .	80 40
Other electric materials on hand, . . . . .	147 50
Horses, wagons, etc., . . . . .	210 00
Sundry accounts due the company, . . . . .	1,351 83
Cash on hand, . . . . .	1,275 03
	<hr/>
Total assets, as per books of the company, . . . . .	\$158,365 63

## LIABILITIES.

Capital stock, . . . . .	\$140,000 00
Notes payable, . . . . .	1,000 00
Unpaid bills, . . . . .	226 81
Unpaid dividends, . . . . .	203 00
	<hr/>
Total liabilities, as per books of the company, . . . . .	\$141,429 81
Profit and loss balance, . . . . .	16,935 82
	<hr/>
	\$158,365 63

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$11,304 79	
{ electric, . . . . .	10,427 20	
Income from sale of gas, . . . . .		\$16,853 26
residuals, . . . . .		1,892 17
sale of electric light and power, . . . . .		15,367 89
Balance to profit and loss, { gas, . . . . .	7,440 64	
{ electric, . . . . .	4,940 69	
	<u>\$34,113 32</u>	<u>\$34,113 32</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1896, . . . . .		\$11,884 22
Balance of gas manufacturing account, . . . . .		7,440 64
Balance of electric manufacturing account, . . . . .		4,940 69
Other items of income, . . . . .		17 10
Interest paid, . . . . .	\$245 50	
Dividends declared, . . . . .	7,000 00	
Other items, . . . . .	101 33	
Balance June 30, 1896, . . . . .	16,935 82	
	<u>\$24,282 65</u>	<u>\$24,282 65</u>

## NEWTON AND WATERTOWN GAS LIGHT COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$58,762 22
Machinery and manufacturing appliances (gas), . . . . .	68,355 54
Street mains (gas), . . . . .	133,047 77
Meters (gas), . . . . .	12,882 66
Due for gas, . . . . .	32,756 09
Gas coal on hand, . . . . .	1,718 35
Coke on hand, . . . . .	330 00
Tar on hand, . . . . .	2,500 00
Enrichers on hand, . . . . .	642 03
Purifying materials on hand, . . . . .	50 00
Other gas materials on hand, . . . . .	780 00
Stoves on hand, . . . . .	939 80
Gas fixtures on hand, . . . . .	77 00
Real estate (electric), . . . . .	24,852 47
Steam plant (electric), . . . . .	38,614 17
Electric plant, . . . . .	26,206 90
Electric lines, . . . . .	58,218 43
Meters (electric), . . . . .	4,036 99
Transformers, . . . . .	12,264 40
Arc lamps, . . . . .	6,435 00
Due for electric light and power, . . . . .	10,596 41
Fuel on hand (electric), . . . . .	525 00
Carbons on hand, . . . . .	1,504 00
Oil and waste on hand, . . . . .	53 00
Incandescent lamps on hand, . . . . .	501 17
Globes on hand, . . . . .	16 36
Other electric materials on hand, . . . . .	2,093 33
Horses, wagons, etc., . . . . .	1,509 10
Sundry accounts due the company, . . . . .	6,075 40
Notes receivable, . . . . .	534 34
Investments, . . . . .	15,070 27
Total assets, as per books of the company, . . . . .	<u>\$521,948 20</u>

## LIABILITIES.

Capital stock, . . . . .	\$250,000 00
Bonds issued, . . . . .	96,000 00
Notes payable, . . . . .	17,927 74
Unpaid bills, . . . . .	14,320 22
Deposits, . . . . .	242 00
Unpaid dividends, . . . . .	1,544 00
Interest due but not paid, . . . . .	2,137 50
Reserved fund, . . . . .	27,735 00
Contingent fund, . . . . .	25,000 00
Total liabilities, as per books of the company, . . . . .	\$434,906 46
Profit and loss balance, . . . . .	87,041 74
	<u>\$521,948 20</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$117,631 51	
{ electric, . . . . .	39,213 53	
Income from sale of gas, . . . . .		\$126,518 69
residuals, . . . . .		20,449 69
other sources (gas), . . . . .		3,461 26
sale of electric light and power, . . . . .		48,531 34
Balance to profit and loss, { gas, . . . . .	32,798 13	
{ electric, . . . . .	9,317 81	
	<u>\$198,960 98</u>	<u>\$198,960 98</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$68,288 39
Balance of gas manufacturing account, . . . . .		32,798 13
Balance of electric manufacturing account, . . . . .		9,317 81
Interest received, . . . . .		715 62
Rents, . . . . .		1,644 00
Other items of income, . . . . .		13 50
Interest paid, . . . . .	\$5,370 60	
Dividends declared, . . . . .	20,000 00	
Repairs real estate, . . . . .	365 11	
Balance June 30, 1896, . . . . .	87,041 74	
	<u>\$112,777 45</u>	<u>\$112,777 45</u>

## NORTH ADAMS GAS LIGHT COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$15,000 00
Machinery and manufacturing appliances (gas), . . . . .	21,000 00
Street mains (gas), . . . . .	16,000 00
Meters (gas), . . . . .	6,290 00
Due for gas, . . . . .	3,220 47
Gas coal on hand, . . . . .	1,400 00
Tar on hand, . . . . .	300 00
Enrichers on hand, . . . . .	591 30
Stoves and gas fixtures on hand, . . . . .	1,650 07
Real estate (electric), . . . . .	7,000 00
Steam plant (electric), . . . . .	17,000 00
Electric plant, . . . . .	18,000 00
Electric lines, transformers and arc lamps, . . . . .	22,000 00
Meters (electric), . . . . .	2,828 00

Due for electric light and power, . . . . .	\$1,786 87
Incandescent lamps on hand, . . . . .	1,400 00
Globes on hand, . . . . .	125 00
Horses, wagons, etc., . . . . .	700 00
Sundry accounts due the company, . . . . .	3,024 47
Office furniture, . . . . .	725 00
Cash on hand, . . . . .	4,240 77
Investments, . . . . .	4,123 00
Total assets, as per books of the company, . . . . .	<u>\$145,404 95</u>

## LIABILITIES.

Capital stock, . . . . .	\$50,000 00
Notes payable, . . . . .	35,000 00
Total liabilities, as per books of the company, . . . . .	<u>\$85,000 00</u>
Profit and loss balance, . . . . .	60,404 95
	<u>\$145,404 95</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$25,986 99	
{ electric, . . . . .	23,593 32	
Income from sale of gas, . . . . .		\$31,863 60
residuals, . . . . .		4,394 31
other sources (gas), . . . . .		575 62
sale of electric light and power, . . . . .		28,705 84
Balance to profit and loss, { gas, . . . . .	10,846 54	
{ electric, . . . . .	5,112 52	
	<u>\$65,539 37</u>	<u>\$65,539 37</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$50,154 80
Balance of gas manufacturing account, . . . . .		10,846 54
Balance of electric manufacturing account, . . . . .		5,112 52
Interest received, . . . . .		1 86
Other items of income, . . . . .		259 23
Interest paid, . . . . .	\$1,970 00	
Dividends declared, . . . . .	4,000 00	
Balance June 30, 1896, . . . . .	60,404 95	
	<u>\$66,374 95</u>	<u>\$66,374 95</u>

## NORTHAMPTON ELECTRIC LIGHTING COMPANY.

## ASSETS.

Real estate, . . . . .	\$42,086 91
Steam plant, . . . . .	27,340 78
Electric plant, . . . . .	35,005 69
Electric lines, transformers and arc lamps, . . . . .	38,729 96
Meters, . . . . .	2,706 49
Fuel on hand, . . . . .	500 00
Oil and waste on hand, . . . . .	10 00
Incandescent lamps on hand, . . . . .	75 00
Horses, wagons, etc., . . . . .	318 20
Sundry accounts due the company, . . . . .	2,655 17
Office furniture, . . . . .	72 40
Cash on hand, . . . . .	422 24
Insurance, . . . . .	190 00
Total assets, as per books of the company, . . . . .	<u>\$150,112 84</u>



## LIABILITIES.

Capital stock, . . . . .	\$58,700 00
Bonds issued, . . . . .	58,500 00
Notes payable, . . . . .	18,560 94
Unpaid bills, . . . . .	172 05
Depreciation fund, . . . . .	4,000 00
Total liabilities, as per books of the company, . . . . .	\$139,932 99
Profit and loss balance, . . . . .	10,179 85
	<u>\$150,112 84</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$18,431 10	
Income from sale of light and power, . . . . .		\$24,753 07
Balance to profit and loss, . . . . .	6,321 97	
	<u>\$24,753 07</u>	<u>\$24,753 07</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$7,441 05
Balance of manufacturing account, . . . . .		6,321 97
Rents, . . . . .		823 80
Interest paid, . . . . .	\$4,406 97	
Balance June 30, 1896, . . . . .	10,179 85	
	<u>\$14,586 82</u>	<u>\$14,586 82</u>

## NORTHAMPTON GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$41,118 54
Machinery and manufacturing appliances, . . . . .	3,000 00
Street mains, . . . . .	20,000 00
Due for gas, . . . . .	2,198 31
Coal on hand, . . . . .	1,289 86
Coke on hand, . . . . .	600 00
Tar on hand, . . . . .	210 00
Enrichers on hand, . . . . .	117 76
Purifying materials on hand, . . . . .	24 00
Other materials on hand, . . . . .	1,849 35
Stoves on hand, . . . . .	46 51
Sundry accounts due the company, . . . . .	1,373 15
Cash on hand, . . . . .	7,936 03
Investments, . . . . .	1,000 00
Total assets, as per books of the company, . . . . .	<u>\$80,763 51</u>

## LIABILITIES.

Capital stock, . . . . .	\$50,000 00
Reserved fund, . . . . .	1,000 00
Total liabilities, as per books of the company, . . . . .	\$51,000 00
Profit and loss balance, . . . . .	29,763 51
	<u>\$80,763 51</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$19,027 34	
Income from sale of gas, . . . . .		\$26,153 50
residuals, . . . . .		3,157 33
other sources, . . . . .		37 05
Balance to profit and loss, . . . . .	10,320 54	
	<u>\$29,347 88</u>	<u>\$29,347 88</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$25,646 38
Balance of manufacturing account, . . . . .		10,320 54
Interest received, . . . . .		138 32
Rents, . . . . .		253 67
Dividends declared, . . . . .	\$4,000 00	
Construction charged off, . . . . .	2,595 40	
Balance June 30, 1896, . . . . .	29,763 51	
	<u>\$36,358 91</u>	<u>\$36,358 91</u>

## NORTH ATTLEBOROUGH GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$47,474 72
Machinery and manufacturing appliances, . . . . .	16,391 68
Street mains, . . . . .	18,238 32
Meters, . . . . .	3,129 12
Due for gas, . . . . .	1,309 80
Coal on hand, . . . . .	2,151 39
Coke on hand, . . . . .	277 34
Tar on hand, . . . . .	1 25
Enrichers on hand, . . . . .	49 50
Purifying materials on hand, . . . . .	104 50
Stoves on hand, . . . . .	785 80
Fixtures on hand, . . . . .	336 47
Sundry accounts due the company, . . . . .	407 84
Office furniture, . . . . .	462 59
Cash on hand, . . . . .	4,343 25
Total assets, as per books of the company, . . . . .	<u>\$95,463 57</u>

## LIABILITIES.

Capital stock, . . . . .	\$68,100 00
Unpaid dividends, . . . . .	2,724 00
Interest due but not paid, . . . . .	268 80
Amounts due from the company, not included above, . . . . .	17,740 80
Total liabilities, as per books of the company, . . . . .	<u>\$88,833 60</u>
Profit and loss balance, . . . . .	6,629 97
	<u>\$95,463 57</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$14,758 72	
Income from sale of gas, . . . . .		\$22,377 00
residuals, . . . . .		2,000
other sources, . . . . .		1
Balance to profit and loss, . . . . .	10,117 74	
	<u>\$24,876 46</u>	<u>\$24,876 46</u>

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[Jan.

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$3,326 64
Balance of manufacturing account, . . . . .		10,117 74
Rents, . . . . .		87 50
Other items of income, . . . . .		115 91
Interest paid, . . . . .	\$1,344 00	
Dividends declared, . . . . .	5,448 00	
Construction charged off, . . . . .	225 82	
Balance June 30, 1896, . . . . .	6,629 97	
	<u>\$13,647 79</u>	<u>\$13,647 79</u>

NORWOOD GAS LIGHT COMPANY.

ASSETS.

Real estate, . . . . .	\$3,000 00
Machinery and manufacturing appliances and street mains, . . . . .	26,408 15
Meters, . . . . .	1,276 25
Due for gas, . . . . .	1,307 61
Coal on hand, . . . . .	208 59
Purifying materials on hand, . . . . .	9 50
Other materials on hand, . . . . .	56 50
Stoves on hand, . . . . .	15 00
Cash on hand, . . . . .	55 12
Investments, . . . . .	1,472 26
Total assets, as per books of the company, . . . . .	<u>\$33,808 98</u>

LIABILITIES.

Capital stock, . . . . .	\$12,000 00
Notes payable, . . . . .	17,400 00
Total liabilities, as per books of the company, . . . . .	<u>\$29,400 00</u>
Profit and loss balance, . . . . .	4,408 98
	<u>\$33,808 98</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$7,024 98	
Income from sale of gas, . . . . .		\$8,289 43
other sources, . . . . .		527 00
Balance to profit and loss, . . . . .	1,791 45	
	<u>\$8,816 43</u>	<u>\$8,816 43</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$3,122 95
Balance of manufacturing account, . . . . .		1,791 45
Interest paid, . . . . .	\$505 42	
Balance June 30, 1896, . . . . .	4,408 98	
	<u>\$4,914 40</u>	<u>\$4,914 40</u>

## ORANGE ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$1,703 28
Steam plant, . . . . .	8,668 34
Electric plant, . . . . .	7,033 07
Electric lines, . . . . .	19,620 75
Meters, . . . . .	662 04
Transformers, . . . . .	8,075 41
Arc lamps, . . . . .	3,316 40
Due for light and power, . . . . .	1,518 55
Carbons on hand, . . . . .	12 00
Oil and waste on hand, . . . . .	79 00
Incandescent lamps on hand, . . . . .	33 50
Globes on hand, . . . . .	28 00
Other materials on hand, . . . . .	509 08
Tools, . . . . .	195 25
Horses, wagons, etc., . . . . .	141 15
Sundry accounts due the company, . . . . .	341 09
Office furniture, . . . . .	48 70
Cash on hand, . . . . .	339 92
Investments, . . . . .	50,569 42
Insurance and interest advanced, . . . . .	204 00
Total assets, as per books of the company, . . . . .	\$103,098 95
Profit and loss balance, . . . . .	9,703 38
	<u>\$112,802 33</u>

## LIABILITIES.

Capital stock, . . . . .	\$45,000 00
Bonds issued, . . . . .	45,000 00
Notes payable, . . . . .	16,325 00
Unpaid bills, . . . . .	562 39
Interest due but not paid, . . . . .	3,616 75
Amounts due from the company, not included above, . . . . .	2,298 19
Total liabilities, as per books of the company, . . . . .	<u>\$112,802 33</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$6,974 23	
Income from sale of light and power, . . . . .		\$11,127 34
other sources, . . . . .		60 46
Balance to profit and loss, . . . . .	4,213 57	
	<u>\$11,187 80</u>	<u>\$11,187 80</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .	\$10,428 92	
Balance of manufacturing account, . . . . .		\$4,213 57
Rents, . . . . .		175 55
Interest paid, . . . . .	3,619 56	
Wiring account, . . . . .	44 02	
Balance June 30, 1896, . . . . .		2.7
	<u>\$14,092 50</u>	<u>\$1</u>

## GAS WORKS OF THE OTIS COMPANY OF WARE.

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses, . . . . .		\$7,466 42	
Income from sale of gas,* . . . . .			\$6,682 87
residuals, . . . . .			1,105 45
Balance to profit and loss, . . . . .		321 90	
		<u>\$7,788 32</u>	<u>\$7,788 32</u>

## PITTSFIELD COAL GAS COMPANY.

ASSETS.		
Real estate, . . . . .		\$30,650 85
Machinery and manufacturing appliances, . . . . .		37,591 36
Street mains, . . . . .		19,110 00
Meters, . . . . .		6,540 00
Due for gas, . . . . .		3,719 64
Coal on hand, . . . . .		449 11
Enrichers on hand, . . . . .		300 00
Purifying materials on hand, . . . . .		184 00
Stoves on hand, . . . . .		359 15
Cash on hand, . . . . .		1,507 49
Notes receivable, . . . . .		18,975 00
Investments, . . . . .		2,450 00
Total assets, as per books of the company, . . . . .		<u>\$121,836 60</u>

LIABILITIES.		
Capital stock, . . . . .		\$62,500 00
Deposits, . . . . .		300 00
Reserved fund, . . . . .		40,000 00
Total liabilities, as per books of the company, . . . . .		<u>\$102,800 00</u>
Profit and loss balance, . . . . .		19,036 60
		<u>\$121,836 60</u>

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses, . . . . .		\$17,821 89	
Income from sale of gas, . . . . .			\$25,994 57
residuals, . . . . .			8 00
other sources, . . . . .			68 50
Balance to profit and loss, . . . . .		8,249 18	
		<u>\$26,071 07</u>	<u>\$26,071 07</u>

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1895, . . . . .			\$17,429 70
Balance of manufacturing account, . . . . .			8,249 18
Interest received, . . . . .			857 72
Dividends declared, . . . . .		\$7,500 00	
Balance June 30, 1896, . . . . .		19,036 60	
		<u>\$26,536 60</u>	<u>\$26,536 60</u>

\* 1,689,300 feet of gas used in the mills of the company, and not included in the income given.

## PITTSFIELD ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$41,330 41
Steam plant, . . . . .	36,593 34
Electric plant, . . . . .	49,110 19
Electric lines, . . . . .	29,417 91
Meters, . . . . .	8,810 10
Transformers, . . . . .	18,890 34
Arc lamps, . . . . .	7,085 00
Due for light and power, . . . . .	5,553 27
Fuel on hand, . . . . .	692 56
Carbons on hand, . . . . .	44 66
Tools on hand, . . . . .	932 46
Water, . . . . .	121 50
Sundry accounts due the company, . . . . .	1,968 54
Cash on hand, . . . . .	1,140 80
Investments, . . . . .	10,115 13
Insurance, . . . . .	230 43

Total assets, as per books of the company, . . . . . \$212,036 64

## LIABILITIES.

Capital stock, . . . . .	\$100,000 00
Bonds issued, . . . . .	75,000 00
Notes payable, . . . . .	12,943 19
Unpaid bills, . . . . .	5,544 06
Amounts due from the company, not included above, . . . . .	1,533 60

Total liabilities, as per books of the company, . . . . . \$195,020 85

Profit and loss balance, . . . . . 17,015 79

\$212,036 64

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$40,015 10	
Income from sale of light and power, . . . . .		\$59,760 92
other sources, . . . . .		426 68
Balance to profit and loss, . . . . .	20,172 60	
	\$60,187 60	\$60,187 60

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$24,518 07
Balance of manufacturing account, . . . . .		20,172 50
Rents, . . . . .		756 84
Other items of income, . . . . .		32 60
Interest paid, . . . . .	\$3,900 00	
Dividends declared, . . . . .	6,000 00	
Construction charged off, . . . . .	13,547 35	
Depreciation, . . . . .	5,000 00	
Other items, . . . . .	16 87	
Balance June 30, 1896, . . . . .	17,015 79	
	\$45,480 01	\$45,480 01

## PLYMOUTH ELECTRIC LIGHT COMPANY.

ASSETS.	
Real estate, . . . . .	\$15,716 78
Steam plant, . . . . .	42,718 83
Electric plant, . . . . .	47,647 10
Electric lines, . . . . .	34,684 44
Franchise, . . . . .	8,000 00
Due for light and power, . . . . .	2,852 68
Fuel on hand, . . . . .	2,280 00
Carbons on hand, . . . . .	38 50
Oil and waste on hand, . . . . .	7 04
Incandescent lamps on hand, . . . . .	29 80
Globes on hand, . . . . .	18 00
Other materials on hand, . . . . .	1,284 14
Sundry accounts due the company, . . . . .	656 12
Cash on hand, . . . . .	101 70
Total assets, as per books of the company, . . . . .	\$155,935 13
Profit and loss balance, . . . . .	767 08
	<u>\$156,702 21</u>
LIABILITIES.	
Capital stock, . . . . .	\$90,000 00
Bonds issued, . . . . .	60,000 00
Notes payable, . . . . .	3,981 96
Unpaid bills, . . . . .	2,720 25
Total liabilities, as per books of the company, . . . . .	<u>\$156,702 21</u>

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses, . . . . .	\$17,380 50		
Income from sale of light and power, . . . . .			\$24,461 55
Balance to profit and loss, . . . . .	7,081 05		
	<u>\$24,461 55</u>		<u>\$24,461 55</u>
PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1895, . . . . .	\$4,869 72		
Balance of manufacturing account, . . . . .			\$7,081 05
Wiring and sales of supplies, . . . . .			26 06
Interest paid, . . . . .	2,258 56		
Other items, . . . . .	745 91		
Balance June 30, 1896, . . . . .			767 08
	<u>\$7,874 19</u>		<u>\$7,874 19</u>

## PLYMOUTH GAS LIGHT COMPANY.

ASSETS.	
Real estate, . . . . .	\$8,350 00
Machinery and manufacturing appliances, . . . . .	15,000 00
Street mains, . . . . .	14,650 00
Meters, . . . . .	2,000 00
Due for gas, . . . . .	1,700 56
Coal on hand, . . . . .	180 00

Coke on hand, . . . . .	\$27 50
Tar on hand, . . . . .	21 00
Enrichers on hand, . . . . .	161 30
Purifying materials on hand, . . . . .	106 50
Other materials on hand, . . . . .	115 00
Stoves on hand, . . . . .	65 00
Fixtures on hand, . . . . .	205 35
Sundry accounts due the company, . . . . .	629 97
Cash on hand, . . . . .	1,722 68

Total assets, as per books of the company, . . . . . \$44,934 86

## LIABILITIES.

Capital stock, . . . . .	\$40,000 00
Notes payable, . . . . .	1,000 00
Unpaid bills, . . . . .	352 21
Unpaid dividends, . . . . .	87 50
Interest due but not paid, . . . . .	18 47

Total liabilities, as per books of the company, . . . . . \$41,458 18

Profit and loss balance, . . . . . 3,476 68

\$44,934 86

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$7,124 31	
Income from sale of gas, . . . . .		\$8,772 58
residuals, . . . . .		680 65
Balance to profit and loss, . . . . .	2,328 92	
	\$9,453 23	\$9,453 23

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$2,830 06
Balance of manufacturing account, . . . . .		2,328 92
Fixture account, . . . . .		344 17
Interest paid, . . . . .	\$50 00	
Dividends declared, . . . . .	1,400 00	
Construction charged off, . . . . .	110 10	
Depreciation, . . . . .	466 37	
Balance June 30, 1896, . . . . .	3,476 68	
	\$5,503 15	\$5,503 15

## QUINCY ELECTRIC LIGHT AND POWER COMPANY.

## ASSETS.

Real estate, . . . . .	\$10,591 03
Steam plant, . . . . .	25,569 11
Electric plant, . . . . .	33,693 73
Electric lines, . . . . .	52,900 84
Meters, . . . . .	3,023 95
Transformers, . . . . .	7,303 50
Arc lamps, . . . . .	7,456 25
Due for light and power, . . . . .	3,676 78
Fuel on hand, . . . . .	59 25
Carbons on hand, . . . . .	12 00
Oil and waste on hand, . . . . .	19 90
Incandescent lamps on hand, . . . . .	65 95
Globes on hand, . . . . .	4 60



Other materials on hand, . . . . .	\$291 06
Electric fixtures on hand, . . . . .	303 57
Horses, wagons, etc., . . . . .	997 55
Sundry accounts due the company, . . . . .	78 00
Office furniture, . . . . .	30 00
Cash on hand, . . . . .	167 83
Advanced interest, . . . . .	386 55
Total assets, as per books of the company, . . . . .	<u>\$146,631 47</u>

## LIABILITIES.

Capital stock, . . . . .	\$89,700 00
Notes payable, . . . . .	41,300 00
Unpaid bills, . . . . .	3,513 85
Unpaid dividends, . . . . .	75 00
Total liabilities, as per books of the company, . . . . .	<u>\$134,588 85</u>
Profit and loss balance, . . . . .	12,042 62
	<u>\$146,631 47</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$21,437 67	
Income from sale of light and power, . . . . .		\$31,131 25
Balance to profit and loss, . . . . .	9,693 58	
	<u>\$31,131 25</u>	<u>\$31,131 25</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$8,481 74
Balance of manufacturing account, . . . . .		9,693 58
Jobbing account, . . . . .		29 59
Interest paid, . . . . .	\$2,184 36	
Dividends declared, . . . . .	3,588 00	
Other items, . . . . .	389 93	
Balance June 30, 1896, . . . . .	12,042 62	
	<u>\$18,204 91</u>	<u>\$18,204 91</u>

## RAWSON LIGHT AND POWER COMPANY.

## ASSETS.

Real estate, . . . . .	\$5,000 00
Steam plant, . . . . .	4,500 00
Electric plant, . . . . .	2,500 00
Electric lines, . . . . .	8,006 55
Meters, . . . . .	1,041 44
Transformers, . . . . .	1,809 66
Water power, . . . . .	1,200 00
Water wheel, . . . . .	1,200 00
Due for light and power, . . . . .	566 19
Fuel on hand, . . . . .	24 75
Oil and waste on hand, . . . . .	25 70
Incandescent lamps on hand, . . . . .	168 00
Other materials on hand, . . . . .	466 49
Tools on hand, . . . . .	85 92
Sundry accounts due the company, . . . . .	70 30
Cash on hand, . . . . .	194 14
Insurance, . . . . .	209 90
Total assets, as per books of the company, . . . . .	<u>\$27,069 04</u>

## LIABILITIES.

Capital stock, . . . . .	\$25,000 00
Total liabilities, as per books of the company, . . . . .	\$25,000 00
Profit and loss balance, . . . . .	2,069 04

\$27,069 04

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$5,816 12	
Income from sale of light and power, . . . . .		\$6,887 42
other sources, . . . . .		230 04
Balance to profit and loss, . . . . .	1,301 34	

\$7,117 46\$7,117 46

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$527 61
Balance of manufacturing account, . . . . .		1,301 34
Wiring and fixture account, . . . . .		240 09
Balance June 30, 1896, . . . . .	\$2,069 04	

\$2,069 04\$2,069 04

## ROXBURY GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$116,365 91
Machinery and manufacturing appliances, . . . . .	305,984 69
Street mains and services, . . . . .	396,860 22
Meters, . . . . .	92,887 60
Due for gas, . . . . .	45,438 77
Purifying materials on hand, . . . . .	147 00
Other materials on hand, . . . . .	10,757 55
Stoves on hand, . . . . .	82,093 25
Patent rights, . . . . .	50,000 00
Horses, wagons, etc., . . . . .	100 00
Sundry accounts due the company, . . . . .	14,231 08
Cash on hand, . . . . .	2,508 14
Gas on hand, . . . . .	882 36
Investments, . . . . .	4,629 12

Total assets, as per books of the company, . . . . . \$1,122,885 69

## LIABILITIES.

Capital stock, . . . . .	\$600,000 00
Unpaid bills, . . . . .	92,046 18
Deposits, . . . . .	1,324 00
Amounts due from the company, not included above, . . . . .	383 40

Total liabilities, as per books of the company, . . . . . \$693,753 58

Profit and loss balance, . . . . . 429,132 11

\$1,122,885 69

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$168,148 98	
Income from sale of gas, . . . . .		\$216,538 41
Balance to profit and loss, . . . . .	48,389 43	

\$216,538 41\$216,538 41

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$406,188 47
Balance of manufacturing account, . . . . .		48,389 43
Interest received, . . . . .		37 21
Rents, . . . . .		1,517 00
Dividends declared, . . . . .	\$27,000 00	
Balance June 30, 1896, . . . . .	429,132 11	
	<hr/>	<hr/>
	\$456,132 11	\$456,132 11

## SALEM ELECTRIC LIGHTING COMPANY.

## ASSETS.

Real estate, . . . . .	\$46,000 00
Steam plant, . . . . .	84,000 00
Electric plant, . . . . .	29,000 00
Electric lines, . . . . .	73,000 00
Meters, . . . . .	11,000 00
Transformers, . . . . .	12,000 00
Arc lamps, . . . . .	6,000 00
Due for light and power, . . . . .	7,890 06
Fuel on hand, . . . . .	1,530 12
Carbons on hand, . . . . .	134 90
Incandescent lamps on hand, . . . . .	1,444 20
Globes on hand, . . . . .	80 25
Other materials on hand, . . . . .	2,139 25
Horses, wagons, etc., . . . . .	650 00
Sundry accounts due the company, . . . . .	412 68
Cash on hand, . . . . .	2,990 62
Sinking fund, . . . . .	6,960 94
	<hr/>
Total assets, as per books of the company, . . . . .	\$285,233 01

## LIABILITIES.

Capital stock, . . . . .	\$175,000 00
Bonds issued, . . . . .	50,000 00
Notes payable, . . . . .	27,500 00
Unpaid bills, . . . . .	1,087 73
Deposits, . . . . .	276 34
Reserved fund, . . . . .	13,765 53
Sinking fund income, . . . . .	460 94
	<hr/>
Total liabilities, as per books of the company, . . . . .	\$268,090 54
Profit and loss balance, . . . . .	17,142 47
	<hr/>
	\$285,233 01

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$59,512 62	
Income from sale of light and power, . . . . .		\$90,241 60
Balance to profit and loss, . . . . .	30,728 98	
	<hr/>	<hr/>
	\$90,241 60	\$90,241 60

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$4,670 73
Balance of manufacturing account, . . . . .		30,728 98
Jobbing account, . . . . .		1,663 83
Reserved fund, . . . . .		9,226 01
Other items of income, . . . . .		62 18
Interest paid, . . . . .	\$3,947 72	
Dividends declared, . . . . .	10,500 00	
Depreciation, . . . . .	7,261 54	
Reserved fund, . . . . .	7,500 00	
Balance June 30, 1896, . . . . .	17,142 47	
	<hr/>	<hr/>
	\$46,351 73	\$46,351 73

## SALEM GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$135,041 42
Machinery and manufacturing appliances, . . . . .	56,500 00
Street mains, . . . . .	113,599 14
Meters, . . . . .	13,965 15
Due for gas, . . . . .	10,496 88
Coal on hand, . . . . .	2,182 75
Coke on hand, . . . . .	920 00
Tar on hand, . . . . .	1,840 00
Enrichers on hand, . . . . .	80 00
Purifying materials on hand, . . . . .	65 10
Other materials on hand, . . . . .	2,731 93
Stoves on hand, . . . . .	1,115 85
Horses, wagons, etc., . . . . .	500 00
Sundry accounts due the company, . . . . .	137 64
Office furniture, . . . . .	200 00
Cash on hand, . . . . .	15,811 13
Investments, . . . . .	3,463 00
	<hr/>
Total assets, as per books of the company, . . . . .	\$358,649 39

## LIABILITIES.

Capital stock, . . . . .	\$300,000 00
Deposits, . . . . .	432 00
Amounts due from the company, not included above, . . . . .	2,881 57
	<hr/>
Total liabilities, as per books of the company, . . . . .	\$303,313 57
Profit and loss balance, . . . . .	55,335 82
	<hr/>
	\$358,649 39

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$43,584 10	
Income from sale of gas, . . . . .		\$64,238 79
residuals, . . . . .		7,065 62
Balance to profit and loss, . . . . .	27,720 31	
	<hr/>	<hr/>
	\$71,304 41	\$71,304 41

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$40,612 88
Balance of manufacturing account, . . . . .		27,720 31
Interest received, . . . . .		71 44
Other items of income, . . . . .		130 24
Dividends declared, . . . . .	\$12,000 00	
Fittings account, . . . . .	595 35	
Other items, . . . . .	603 70	
Balance June 30, 1896, . . . . .	55,335 82	
	<u>\$68,534 87</u>	<u>\$68,534 87</u>

## SOMERVILLE ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$24,208 50
Steam plant, . . . . .	55,304 71
Electric plant, . . . . .	65,917 19
Electric lines, . . . . .	149,571 77
Meters, . . . . .	7,289 66
Transformers, . . . . .	13,925 65
Arc lamps, . . . . .	25,879 41
Due for light and power, . . . . .	7,778 33
Fuel on hand, . . . . .	714 00
Carbons on hand, . . . . .	1,524 72
Oil and waste on hand, . . . . .	74 91
Incandescent lamps on hand, . . . . .	669 62
Globes on hand, . . . . .	57 14
Other materials on hand, . . . . .	4,474 67
Tools on hand, . . . . .	1,200 00
Horses, wagons, etc., . . . . .	1,164 95
Sundry accounts due the company, . . . . .	348 66
Office furniture, . . . . .	706 58
Cash on hand, . . . . .	3,595 58
Advanced interest and insurance, . . . . .	1,608 04
Total assets, as per books of the company, . . . . .	<u>\$366,014 09</u>

## LIABILITIES.

Capital stock, . . . . .	\$200,000 00
Bonds issued, . . . . .	30,000 00
Notes payable, . . . . .	94,700 00
Unpaid bills, . . . . .	12,824 79
Deposits, . . . . .	38 33
Interest due but not paid, . . . . .	250 00
Total liabilities, as per books of the company, . . . . .	<u>\$337,813 12</u>
Profit and loss balance, . . . . .	28,200 97
	<u>\$366,014 09</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$55,028 34	
Income from sale of light and power, . . . . .		\$83,235 91
other sources, . . . . .		2 00
Balance to profit and loss, . . . . .	28,209 57	
	<u>\$83,237 91</u>	<u>\$83,237 91</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$21,124 67
Balance of manufacturing account, . . . . .		28,209 57
Rents, . . . . .		100 00
Interest paid, . . . . .	\$6,528 04	
Dividends declared, . . . . .	12,000 00	
Construction charged off, . . . . .	2,708 73	
Other items, . . . . .	50	
Balance June 30, 1896, . . . . .	28,200 97	
	<u>\$49,434 24</u>	<u>\$49,434 24</u>

## SOUTH BOSTON GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$200,945 76
Machinery, manufacturing appliances and street mains, . . . . .	299,664 38
Meters, . . . . .	31,759 36
Due for gas, . . . . .	21,050 54
Gas on hand, . . . . .	115 71
Coke on hand, . . . . .	246 00
Purifying materials on hand, . . . . .	76 41
Other materials on hand, . . . . .	1,695 03
Stoves on hand, . . . . .	21,252 44
Patent rights, . . . . .	25,000 00
Sundry accounts due the company, . . . . .	1,472 07
Cash on hand, . . . . .	3,248 03
Notes receivable, . . . . .	1,373 55
Investments, . . . . .	20,000 00
Work in process, . . . . .	5,754 67
Total assets, as per books of the company, . . . . .	<u>\$633,653 95</u>

## LIABILITIES.

Capital stock, . . . . .	\$440,000 00
Unpaid bills, . . . . .	22,117 08
Deposits, . . . . .	1,094 20
Amounts due from the company, not included above, . . . . .	55 23
Total liabilities, as per books of the company, . . . . .	<u>\$463,266 51</u>
Profit and loss balance, . . . . .	170,387 44
	<u>\$633,653 95</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$81,892 89	
Income from sale of gas, . . . . .		\$104,175 26
Balance to profit and loss, . . . . .	22,282 37	
	<u>\$104,175 26</u>	<u>\$104,175 26</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$164,354 70
Balance of manufacturing account, . . . . .		22,282 37
Rents, . . . . .		1,418 00
Interest paid, . . . . .	\$67 63	
Dividends declared, . . . . .	17,600 00	
Balance June 30, 1896, . . . . .	170,387 44	
	<u>\$188,055 07</u>	<u>\$188,055 07</u>

## SOUTHBRIDGE GAS AND ELECTRIC COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$5,515 49
Machinery and manufacturing appliances (gas), . . . . .	1,041 83
Street mains (gas), . . . . .	6,420 66
Meters (gas), . . . . .	1,692 42
Due for gas, . . . . .	277 69
Tar on hand, . . . . .	9 00
Enrichers on hand, . . . . .	271 79
Other gas materials on hand, . . . . .	113 02
Gas fixtures on hand, . . . . .	129 43
Real estate (electric), . . . . .	6,688 70
Steam plant (electric), . . . . .	15,808 24
Electric plant, . . . . .	14,664 44
Electric lines, . . . . .	14,237 22
Meters (electric), . . . . .	367 06
Transformers, . . . . .	779 50
Due for electric light and power, . . . . .	855 53
Fuel on hand (electric), . . . . .	543 75
Carbons on hand, . . . . .	44 00
Oil and waste on hand, . . . . .	47 28
Incandescent lamps on hand, . . . . .	82 75
Horses, wagons, etc., . . . . .	229 95
Sundry accounts due the company, . . . . .	50 85
Office furniture, . . . . .	150 50
Cash on hand, . . . . .	260 08
Total assets, as per books of the company, . . . . .	<u>\$70,281 18</u>

## LIABILITIES.

Capital stock, . . . . .	\$50,000 00
Notes payable, . . . . .	18,500 00
Unpaid bills, . . . . .	1,186 28
Total liabilities, as per books of the company, . . . . .	<u>\$69,686 28</u>
Profit and loss balance, . . . . .	594 90
	<u>\$70,281 18</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$3,319 38	
{ electric, . . . . .	9,028 39	
Income from sale of gas, . . . . .		\$3,974 54
residuals, . . . . .		7 77
sale of electric light and power, . . . . .		11,315 70
Balance to profit and loss, { gas, . . . . .	662 93	
{ electric, . . . . .	2,287 31	
	<u>\$15,298 01</u>	<u>\$15,298 01</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of gas manufacturing account, . . . . .		\$662 93
Balance of electric manufacturing account, . . . . .		2,287 31
Interest paid, . . . . .	\$992 75	
Dividends declared, . . . . .	1,250 00	
Depreciation, . . . . .	112 59	
Balance June 30, 1896, . . . . .	594 90	
	<u>\$2,950 24</u>	<u>\$2,950 24</u>

## SOUTH HADLEY FALLS ELECTRIC LIGHT COMPANY.

## ASSETS.

Steam plant, . . . . .	\$1,249 71
Electric plant, . . . . .	5,089 29
Electric lines, meters and transformers, . . . . .	3,661 00
Due for light and power, . . . . .	707 93
Incandescent lamps on hand, . . . . .	100 00
Other materials on hand, . . . . .	100 00
Total assets, as per books of the company, . . . . .	<u>\$10,907 93</u>

## LIABILITIES.

Capital stock, . . . . .	\$7,000 00
Notes payable, . . . . .	3,007 93
Unpaid bills, . . . . .	900 00
Total liabilities, as per books of the company, . . . . .	<u>\$10,907 93</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$3,484 03	
Income from sale of light and power, . . . . .		\$4,915 58
Balance to profit and loss, . . . . .	1,431 55	
	<u>\$4,915 58</u>	<u>\$4,915 58</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account, . . . . .		\$1,431 55
Interest paid, . . . . .	\$414 16	
Depreciation, . . . . .	1,017 39	
	<u>\$1,431 55</u>	<u>\$1,431 55</u>

## SPENCER GAS COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$22,760 73
Machinery and manufacturing appliances (gas), . . . . .	77,259 15
Street mains (gas), . . . . .	36,216 81
Meters (gas), . . . . .	3,704 02
Due for gas, . . . . .	3,471 56
Gas coal on hand, . . . . .	21 10
Enrichers on hand, . . . . .	88 68
Purifying materials on hand, . . . . .	12 00
Stoves on hand, . . . . .	3,444 00
Gas fixtures and pipe on hand, . . . . .	528 20
Real estate (electric), . . . . .	8,000 00
Steam plant (electric), . . . . .	2,300 00
Electric plant, . . . . .	6,500 00
Electric lines, . . . . .	5,627 17
Arc lamps, . . . . .	2,500 00
Due for electric light and power, . . . . .	434 21
Carbons on hand, . . . . .	37 50
Oil and waste on hand, . . . . .	30 00



Gloves on hand, . . . . .	\$6 00
Tools on hand, . . . . .	414 10
Horses, wagons, etc., . . . . .	50 00
Sundry accounts due the company, . . . . .	3,042 74
Office furniture, . . . . .	100 00
Total assets, as per books of the company, . . . . .	\$175,547 97
Profit and loss balance, . . . . .	14,585 77

**\$191,133 74****LIABILITIES.**

Capital stock, . . . . .	\$85,000 00
Bonds issued, . . . . .	85,000 00
Unpaid bills, . . . . .	6,093 74
Interest due but not paid, . . . . .	15,040 00

Total liabilities, as per books of the company, . . . . . **\$191,133 74****MANUFACTURING ACCOUNT.**

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$8,920 05	
{ electric, . . . . .	3,885 89	
Income from sale of gas, . . . . .		\$11,298 24
other sources (gas), . . . . .		324 00
sale of electric light and power, . . . . .		5,041 13
Balance to profit and loss, { gas, . . . . .	2,702 19	
{ electric, . . . . .	1,155 24	
	<b>\$16,663 37</b>	<b>\$16,663 37</b>

**PROFIT AND LOSS ACCOUNT.**

	Dr.	Cr.
Balance June 30, 1895, . . . . .	\$13,296 75	
Balance of gas manufacturing account, . . . . .		\$2,702 19
Balance of electric manufacturing account, . . . . .		1,155 24
Rents, . . . . .		770 42
Interest paid, . . . . .	5,448 33	
Depreciation, . . . . .	468 54	
Balance June 30, 1896, . . . . .		14,585 77
	<b>\$19,213 62</b>	<b>\$19,213 62</b>

**SPRINGFIELD ELECTRIC.**

(See UNITED ELECTRIC LIGHT COMPANY.)

**SPRINGFIELD GAS LIGHT COMPANY.****ASSETS.**

Real estate, . . . . .	\$185,198 44
Machinery and manufacturing appliances, . . . . .	213,164 97
Street mains, . . . . .	192,936 01
Meters, . . . . .	36,128 25
Due for gas, . . . . .	14,033 97
Coal on hand, . . . . .	2,510 10
Coke on hand, . . . . .	1,119 96
Tar on hand, . . . . .	1,500 00
Enrichers on hand, . . . . .	750 00
Purifying materials on hand, . . . . .	624 71
Other materials on hand, . . . . .	3,321 19

Stoves on hand, . . . . .	\$683 88
Burners on hand, . . . . .	226 76
Real estate (steam), . . . . .	8,536 90
Steam plant, . . . . .	47,639 54
Steam fittings, . . . . .	1,839 99
Due for steam, . . . . .	6,632 56
Fuel on hand (steam), . . . . .	1,094 54
Horses, wagons, etc., . . . . .	1,500 00
Sundry accounts due the company, . . . . .	5,008 23
Office furniture, . . . . .	965 00
Cash on hand, . . . . .	14,880 36
Notes receivable, . . . . .	113 11
Total assets, as per books of the company, . . . . .	<u>\$740,408 47</u>

## LIABILITIES.

Capital stock, . . . . .	\$500,000 00
Notes payable, . . . . .	60,000 00
Deposits, . . . . .	2,972 06
Extension reserve, . . . . .	127,427 67
Amounts due from the company, not included above, . . . . .	7,683 54
Total liabilities, as per books of the company, . . . . .	<u>\$698,083 27</u>
Profit and loss balance, . . . . .	42,325 20
	<u>\$740,408 47</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$109,846 16	
Income from sale of gas, . . . . .		\$145,325 81
residuals, . . . . .		20,416 57
other sources, . . . . .		300 00
Balance to profit and loss, . . . . .	56,196 22	
	<u>\$166,042 38</u>	<u>\$166,042 38</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$102,614 43
Balance of manufacturing account, . . . . .		56,196 22
Interest received, . . . . .		604 29
Rents, . . . . .		1,139 39
Interest paid, . . . . .	\$2,584 25	
Dividends declared, . . . . .	30,000 00	
Extension reserve, . . . . .	85,644 88	
Balance June 30, 1896, . . . . .	42,325 20	
	<u>\$160,554 33</u>	<u>\$160,554 33</u>

## STOUGHTON GAS AND ELECTRIC COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$5,000 00
Machinery and manufacturing appliances (gas), . . . . .	2,528 58
Street mains (gas), . . . . .	4,825 05
Meters (gas), . . . . .	733 63
Due for gas, . . . . .	228 05
Enrichers on hand, . . . . .	72 60
Other gas materials on hand, . . . . .	59 00
Steam plant (electric), . . . . .	2,900 00
Electric plant, . . . . .	1,752 25
Electric lines, . . . . .	5,679 39

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## GAS AND ELECTRIC LIGHT.

[Jan.

Arc lamps, . . . . .	\$1,675 00
Due for electric light and power, . . . . .	309 16
Fuel on hand (electric), . . . . .	129 00
Carbons on hand, . . . . .	39 00
Oil and waste on hand, . . . . .	9 90
Other electric materials on hand, . . . . .	60 00
Cash on hand, . . . . .	1,195 60
Notes receivable, . . . . .	73 25
Total assets, as per books of the company, . . . . .	<u>\$27,269 46</u>

## LIABILITIES.

Capital stock, . . . . .	\$24,000 00
Total liabilities, as per books of the company, . . . . .	<u>\$24,000 00</u>
Profit and loss balance, . . . . .	3,269 46
	<u>\$27,269 46</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$2,630 40	
{ electric, . . . . .	2,409 11	
Income from sale of gas, . . . . .		\$3,394 87
sale of electric light and power, . . . . .		3,469 92
Balance to profit and loss, { gas, . . . . .	764 47	
{ electric, . . . . .	1,060 81	
	<u>\$6,864 79</u>	<u>\$6,864 79</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$2,884 18
Balance of gas manufacturing account, . . . . .		764 47
Balance of electric manufacturing account, . . . . .		1,060 81
Dividends declared, . . . . .	\$1,440 00	
Balance June 30, 1896, . . . . .	3,269 46	
	<u>\$4,709 46</u>	<u>\$4,709 46</u>

SUBURBAN GAS AND ELECTRIC COMPANY.  
(REVERE AND WINTHROP.)

## ASSETS.

Real estate, . . . . .	\$5,500 00
Steam plant, . . . . .	19,252 77
Electric plant, . . . . .	11,276 98
Electric lines, . . . . .	14,479 18
Meters, . . . . .	3,750 00
Transformers, . . . . .	6,500 00
Arc lamps and globes, . . . . .	3,959 00
Due for light, . . . . .	5,766 63
Fuel on hand, . . . . .	18 25
Carbons on hand, . . . . .	38 75
Oil and waste on hand, . . . . .	52 74
Incandescent lamps on hand, . . . . .	90 14
Globes on hand, . . . . .	2 11
Other materials on hand, . . . . .	573 07
Horses, wagons, etc., . . . . .	344 31
Sundry accounts due the company, . . . . .	1 00
Cash on hand, . . . . .	193 94
Notes receivable, . . . . .	550 00
Advanced insurance, . . . . .	587 57
Total assets, as per books of the company, . . . . .	<u>\$72,936 44</u>

## LIABILITIES.

Capital stock, . . . . .	\$60,000 00
Notes payable, . . . . .	1,900 00
Unpaid bills, . . . . .	9,466 02
Interest due but not paid, . . . . .	513 87
Accrued taxes, . . . . .	342 20
Total liabilities, as per books of the company, . . . . .	\$72,222 09
Profit and loss balance, . . . . .	714 35
	<u>\$72,936 44</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$25,922 33	
Income from sale of light and power, . . . . .		\$25,268 17
other sources, . . . . .		3 00
Balance to profit and loss, . . . . .		651 16
	<u>\$25,922 33</u>	<u>\$25,922 33</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$835 29
Balance of manufacturing account, . . . . .	\$651 16	
Lamp sales, . . . . .		10 10
Other items of income, . . . . .		1,029 21
Interest paid, . . . . .	509 09	
Balance June 30, 1896, . . . . .	714 35	
	<u>\$1,874 60</u>	<u>\$1,874 60</u>

## SUBURBAN LIGHT AND POWER COMPANY

(BOSTON.)

## ASSETS.

Real estate, . . . . .	\$12,158 44
Steam plant, . . . . .	43,843 00
Electric plant, . . . . .	191,998 90
Electric lines, . . . . .	13,979 77
Meters, . . . . .	9,882 97
Transformers, . . . . .	972 65
Arc lamps, . . . . .	1,547 62
Patent rights, . . . . .	75,000 00
Due for light and power, . . . . .	10,039 27
Fuel on hand, . . . . .	62 36
Carbons on hand, . . . . .	689 52
Oil and waste on hand, . . . . .	54 34
Incandescent lamps on hand, . . . . .	884 81
Globes on hand, . . . . .	72 47
Other materials on hand, . . . . .	2,159 13
Sundry accounts due the company, . . . . .	321 14
Office furniture, . . . . .	898 45
Cash on hand, . . . . .	413 29
Notes receivable, . . . . .	86 41
Unexpired insurance and telephone, . . . . .	921 59
Total assets, as per books of the company, . . . . .	<u>\$365,986 13</u>

## LIABILITIES.

Capital stock, . . . . .	\$174,400 00
Bonds issued, . . . . .	103,500 00
Notes payable, . . . . .	47,895 29
Unpaid bills, . . . . .	11,687 30
Interest due but not paid, . . . . .	2,950 62
Amounts due from the company, not included above, . . . . .	7,694 14
Total liabilities, as per books of the company, . . . . .	\$348,127 35
Profit and loss balance, . . . . .	17,858 78
	<u>\$365,986 13</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$69,439 86	
Income from sale of light and power, . . . . .		\$70,822 11
other sources, . . . . .		11,833 01
Balance to profit and loss, . . . . .	13,215 26	
	<u>\$82,655 12</u>	<u>\$82,655 12</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$13,881 69
Balance of manufacturing account, . . . . .		13,215 26
Other items of income, . . . . .		913 23
Interest paid, . . . . .	\$10,151 40	
Balance June 30, 1896, . . . . .	17,858 78	
	<u>\$28,010 18</u>	<u>\$28,010 18</u>

## TAUNTON ELECTRIC LIGHTING COMPANY.

## ASSETS.

Real estate, . . . . .	\$16,095 33
Steam plant, . . . . .	29,437 23
Electric plant, . . . . .	39,801 64
Electric lines, meters, transformers and arc lamps, . . . . .	24,454 24
Due for electric light and power, . . . . .	3,159 24
Fuel on hand, . . . . .	19 25
Carbons on hand, . . . . .	121 80
Oil and waste on hand, . . . . .	57 48
Incandescent lamps on hand, . . . . .	196 45
Globes on hand, . . . . .	40 25
Other materials on hand, . . . . .	1,114 40
Horses, wagons, etc., . . . . .	400 00
Sundry accounts due the company, . . . . .	203 34
Cash on hand, . . . . .	4,127 74
Total assets, as per books of the company, . . . . .	<u>\$119,228 39</u>

## LIABILITIES.

Capital stock, . . . . .	\$50,000 00
Notes payable, . . . . .	31,000 00
Unpaid bills, . . . . .	3,835 96
Total liabilities, as per books of the company, . . . . .	<u>\$84,835 96</u>
Profit and loss balance, . . . . .	34,392 53
	<u>\$119,228 39</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$26,079 94	
Income from sale of light and power, . . . . .		\$32,548 73
Balance to profit and loss, . . . . .	6,468 79	
	<u>\$32,548 73</u>	<u>\$32,548 73</u>
PROFIT AND LOSS ACCOUNT.		
	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$26,769 35
Balance of manufacturing account, . . . . .		6,468 79
Wiring, lamp sales, etc., . . . . .		2,869 73
Interest paid, . . . . .	\$1,705 34	
Balance June 30, 1896, . . . . .	34,392 53	
	<u>\$36,097 87</u>	<u>\$36,097 87</u>

## THE TAUNTON GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$26,500 00
Machinery and manufacturing appliances, . . . . .	53,500 00
Due for gas, . . . . .	13,129 75
Coal on hand, . . . . .	1,386 00
Coke on hand, . . . . .	105 00
Tar on hand, . . . . .	577 50
Enrichers on hand, . . . . .	27 47
Purifying materials on hand, . . . . .	347 60
Other materials on hand, . . . . .	224 00
Stoves on hand, . . . . .	473 45
Fixtures on hand, . . . . .	2,058 44
Ammonia, . . . . .	24 00
Lungren lamps, . . . . .	60 00
Sundry accounts due the company, . . . . .	2,526 63
Cash on hand, . . . . .	10,987 20
Total assets, as per books of the company, . . . . .	<u>\$111,927 04</u>

## LIABILITIES.

Capital stock, . . . . .	\$80,000 00
Deposits, . . . . .	161 00
Total liabilities, as per books of the company, . . . . .	<u>\$80,161 00</u>
Profit and loss balance, . . . . .	31,766 04
	<u>\$111,927 04</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$44,223 81	
Income from sale of gas, . . . . .		\$60,871 04
residuals, . . . . .		6,326 08
other sources, . . . . .		128 47
Balance to profit and loss, . . . . .	23,101 78	
	<u>\$67,325 59</u>	<u>\$67,325 59</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$32,023 39
Balance of manufacturing account, . . . . .		23,101 78
Rents, . . . . .		159 45
Dividends declared, . . . . .	\$8,000 00	
Construction charged off, . . . . .	15,158 38	
Depreciation, . . . . .	360 20	
Balance June 30, 1896, . . . . .	31,766 04	
	<u>\$55,284 62</u>	<u>\$55,284 62</u>

## TURNER'S FALLS.

(See FRANKLIN ELECTRIC LIGHT COMPANY.)

## UNION ELECTRIC LIGHT COMPANY.

(FRANKLIN.)

## ASSETS.

Real estate, . . . . .	\$4,833 50
Steam plant, . . . . .	12,191 45
Electric plant, . . . . .	7,907 30
Electric lines, . . . . .	26,921 46
Meters, . . . . .	2,060 49
Transformers, . . . . .	3,669 92
Arc lamps, . . . . .	2,937 90
Due for light and power, . . . . .	2,184 74
Fuel on hand, . . . . .	135 00
Carbons on hand, . . . . .	30 00
Oil and waste on hand, . . . . .	17 00
Incandescent lamps on hand, . . . . .	38 00
Globes on hand, . . . . .	23 00
Other materials on hand, . . . . .	1,030 14
Electric fixtures and tools on hand, . . . . .	1,196 07
Sundry accounts due the company, interest and taxes unexpired, . . . . .	224 34
Office furniture, . . . . .	86 86
Cash on hand, . . . . .	579 86
Notes receivable, . . . . .	118 18
Total assets, as per books of the company, . . . . .	<u>\$66,175 21</u>

## LIABILITIES.

Capital stock, . . . . .	\$20,000 00
Bonds issued, . . . . .	30,000 00
Notes payable, . . . . .	10,000 00
Unpaid bills, . . . . .	4,164 50
Unpaid dividends, . . . . .	300 00
Interest due but not paid, . . . . .	450 00
Total liabilities, as per books of the company, . . . . .	<u>\$64,914 50</u>
Profit and loss balance, . . . . .	1,260 71
	<u>\$66,175 21</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$9,190 17	
Income from sale of light and power, . . . . .		\$11,568 49
other sources, . . . . .		60 00
Balance to profit and loss, . . . . .	2,438 32	
	<u>\$11,628 49</u>	<u>\$11,628 49</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$852 74
Balance of manufacturing account, . . . . .		2,438 32
Wiring and supplies account, . . . . .		1,230 05
Interest paid, . . . . .	\$2,060 40	
Dividends declared, . . . . .	1,200 00	
Balance June 30, 1896, . . . . .	1,260 71	
	<u>\$4,521 11</u>	<u>\$4,521 11</u>

## UNITED ELECTRIC LIGHT COMPANY.

(SPRINGFIELD.)

## ASSETS.

Real estate, . . . . .	\$117,788 06
Steam plant, . . . . .	134,995 99
Electric plant, . . . . .	204,800 45
Electric lines, . . . . .	142,446 03
Meters, . . . . .	15,666 13
Transformers, . . . . .	20,012 48
Due for light and power, . . . . .	20,462 73
Fuel on hand, . . . . .	925 22
Carbons on hand, . . . . .	718 36
Incandescent lamps on hand, . . . . .	2,126 16
Globes on hand, . . . . .	459 36
Other materials on hand, . . . . .	1,000 00
Motors on hand, . . . . .	17,614 90
Horses, wagons, etc., . . . . .	694 00
Sundry accounts due the company, . . . . .	13,907 98
Office furniture, . . . . .	500 00
Cash on hand, . . . . .	502 84
Notes receivable, . . . . .	12,000 00
Investments, . . . . .	134,579 00
Total assets, as per books of the company, . . . . .	<u>\$841,199 69</u>

## LIABILITIES.

Capital stock, . . . . .	\$500,000 00
Notes payable, . . . . .	178,300 00
Depreciation fund, . . . . .	125,000 00
Amounts due from the company, not included above, . . . . .	14,053 92
Total liabilities, as per books of the company, . . . . .	<u>\$817,353 92</u>
Profit and loss balance, . . . . .	23,845 77
	<u>\$841,199 69</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$95,673 46	
Income from sale of light and power, . . . . .		\$174,084 68
other sources, . . . . .		271 88
Balance to profit and loss, . . . . .	78,683 10	
	<u>\$174,356 56</u>	<u>\$174,356 56</u>



cx

## GAS AND ELECTRIC LIGHT.

[Jan.

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$10,921 12
Balance of manufacturing account, . . . . .		78,683 10
Rents, . . . . .		675 00
Other items of income, . . . . .		19 06
Interest paid, . . . . .	\$10,725 53	
Dividends declared, . . . . .	30,000 00	
Depreciation fund, . . . . .	25,000 00	
Other items, . . . . .	726 97	
Balance June 30, 1896, . . . . .	23,845 77	
	<u>\$90,298 27</u>	<u>\$90,298 27</u>

## UXBRIDGE AND NORTHBRIDGE ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$8,262 79
Steam plant, . . . . .	12,480 13
Electric plant, . . . . .	11,563 71
Electric lines, transformers and arc lamps, . . . . .	37,319 43
Meters, . . . . .	1,606 32
Due for light and power, . . . . .	2,259 76
Fuel on hand, . . . . .	62 00
Carbons on hand, . . . . .	52 00
Oil and waste on hand, . . . . .	104 00
Incandescent lamps on hand, . . . . .	90 00
Globes on hand, . . . . .	10 00
Other materials on hand, . . . . .	841 46
Horses, wagons, etc., . . . . .	624 06
Office furniture, . . . . .	58 53
Cash on hand, . . . . .	258 43
Total assets, as per books of the company, . . . . .	<u>\$75,592 62</u>

## LIABILITIES.

Capital stock, . . . . .	\$39,300 00
Notes payable, . . . . .	30,583 98
Unpaid bills, . . . . .	1,989 44
Total liabilities, as per books of the company, . . . . .	<u>\$71,873 42</u>
Profit and loss balance, . . . . .	3,719 20
	<u>\$75,592 62</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$9,054 63	
Income from sale of light and power, . . . . .		\$11,998 34
Balance to profit and loss, . . . . .	2,943 71	
	<u>\$11,993 34</u>	<u>\$11,998 34</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$2,347 61
Balance of manufacturing account, . . . . .		2,943 71
Jobbing account, . . . . .		87 77
Interest paid, . . . . .	\$1,659 89	
Balance June 30, 1896, . . . . .	3,719 20	
	<u>\$5,379 09</u>	<u>\$5,379 09</u>

## WALTHAM GAS LIGHT COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$22,994 88
Machinery and manufacturing appliances (gas), . . . . .	90,243 44
Street mains (gas), . . . . .	51,800 00
Meters (gas), . . . . .	6,500 00
Due for gas, . . . . .	4,515 93
Gas coal on hand, . . . . .	1,015 36
Coke on hand, . . . . .	27 00
Tar on hand, . . . . .	512 25
Purifying materials on hand, . . . . .	135 00
Other gas materials on hand, . . . . .	1,039 63
Stoves on hand, . . . . .	267 50
Gas fixtures on hand, . . . . .	220 00
Real estate (electric), . . . . .	19,805 12
Steam plant (electric), . . . . .	43,717 81
Electric plant, . . . . .	43,711 57
Electric lines, . . . . .	35,743 59
Meters (electric), . . . . .	5,089 78
Transformers, . . . . .	6,306 16
Artesian well, . . . . .	3,055 69
Due for electric light and power, . . . . .	5,267 24
Fuel on hand (electric), . . . . .	1,115 28
Carbons on hand, . . . . .	81 40
Oil and waste on hand, . . . . .	66 51
Incandescent lamps on hand, . . . . .	140 92
Globes on hand, . . . . .	26 45
Other electric materials on hand, . . . . .	1,217 82
Horses, wagons, etc., . . . . .	386 00
Sundry accounts due the company, . . . . .	1,621 62
Office furniture, . . . . .	1,280 87
Cash on hand, . . . . .	55 99
Total assets, as per books of the company, . . . . .	<u>\$349,960 81</u>

## LIABILITIES.

Capital stock, . . . . .	\$140,000 00
Bonds issued, . . . . .	50,000 00
Notes payable, . . . . .	60,000 00
Total liabilities, as per books of the company, . . . . .	<u>\$250,000 00</u>
Profit and loss balance, . . . . .	99,960 81
	<u>\$349,960 81</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$29,093 07	
{ electric, . . . . .	38,641 61	
Income from sale of gas, . . . . .		\$39,678 48
residuals, . . . . .		4,090 95
sale of electric light and power, . . . . .		41,463 87
Balance to profit and loss, { gas, . . . . .	14,676 36	
{ electric, . . . . .	2,822 26	
	<u>\$85,233 30</u>	<u>\$85,233 30</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$97,510 16
Balance of gas manufacturing account, . . . . .		14,676 36
Balance of electric manufacturing account, . . . . .		2,822 26
Jobbing account, . . . . .		45 34
Interest paid, . . . . .	\$5,501 90	
Dividends declared, . . . . .	8,400 00	
Depreciation, . . . . .	364 95	
Other items, . . . . .	826 46	
Balance June 30, 1896, . . . . .	99,960 81	
	<u>\$115,064 12</u>	<u>\$115,064 12</u>

## WARE ELECTRIC COMPANY.

## ASSETS.

Real estate, . . . . .	\$6,630 23
Steam plant, . . . . .	7,705 40
Electric plant, . . . . .	6,981 46
Electric lines, meters, transformers and arc lamps, . . . . .	20,285 91
Due for light and power, . . . . .	642 47
Fuel on hand, . . . . .	285 00
Carbons on hand, . . . . .	31 61
Oil and waste on hand, . . . . .	34 51
Incandescent lamps on hand, . . . . .	60 72
Globes on hand, . . . . .	3 70
Other materials on hand, . . . . .	183 52
Sundry accounts due the company, . . . . .	14 00
Office furniture and tools, . . . . .	256 80
Cash on hand, . . . . .	414 76
Insurance, . . . . .	68 00
Total assets, as per books of the company, . . . . .	<u>\$43,598 09</u>

## LIABILITIES.

Capital stock, . . . . .	\$27,800 00
Notes payable, . . . . .	13,100 00
Reserved fund; . . . . .	605 89
Total liabilities, as per books of the company, . . . . .	<u>\$41,505 89</u>
Profit and loss balance, . . . . .	2,092 20
	<u>\$43,598 09</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$5,709 57	
Income from sale of light and power, . . . . .		\$8,332 54
Balance to profit and loss, . . . . .	2,622 97	
	<u>\$8,332 54</u>	<u>\$8,332 54</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$1,595 10
Balance of manufacturing account, . . . . .		2,622 97
Interest paid, . . . . .	\$735 87	
Dividends declared, . . . . .	1,390 00	
Balance June 30, 1896, . . . . .	2,092 20	
	<u>\$4,218 07</u>	<u>\$4,218 07</u>

## WEBSTER ELECTRIC COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$8,500 00
Machinery and manufacturing appliances (gas), . . . . .	10,322 91
Street mains (gas), . . . . .	10,363 55
Meters (gas), . . . . .	2,257 03
Due for gas, . . . . .	747 68
Gas coal on hand, . . . . .	108 75
Coke on hand, . . . . .	40 00
Tar on hand, . . . . .	75 00
Gas on hand, . . . . .	25 00
Stoves on hand, . . . . .	49 74
Gas fixtures on hand, . . . . .	83 75
Real estate (electric), . . . . .	9,920 34
Steam plant (electric), . . . . .	11,000 00
Electric plant, . . . . .	14,000 00
Electric lines, . . . . .	4,568 58
Meters (electric), . . . . .	423 70
Transformers, . . . . .	1,500 00
Arc lamps, . . . . .	3,000 00
Due for electric light and power, . . . . .	1,202 33
Fuel on hand (electric), . . . . .	189 00
Carbons on hand, . . . . .	41 25
Oil and waste on hand, . . . . .	14 75
Incandescent lamps on hand, . . . . .	123 40
Globes on hand, . . . . .	30 06
Other electric materials on hand, . . . . .	262 50
Office furniture, . . . . .	148 26
Cash on hand, . . . . .	18 27
Investments, . . . . .	2,400 00
Total assets, as per books of the company, . . . . .	\$81,415 85

## LIABILITIES.

Capital stock, . . . . .	\$45,000 00
Bonds issued, . . . . .	30,000 00
Notes payable, . . . . .	3,800 00
Unpaid bills, . . . . .	94 07
Total liabilities, as per books of the company, . . . . .	\$78,894 07
Profit and loss balance, . . . . .	2,521 78
	\$81,415 85

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$3,336 86	
{ electric, . . . . .	6,568 88	
Income from sale of gas, . . . . .		\$4,518 00
residuals, . . . . .		279 95
other sources (gas), . . . . .		32 50
sale of electric light and power, . . . . .		9,982 42
Balance to profit and loss, { gas, . . . . .	1,493 59	
{ electric, . . . . .	3,413 54	
	\$14,812 87	\$14,812 87

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$8,750 53
Balance of gas manufacturing account, . . . . .		1,493 59
Balance of electric manufacturing account, . . . . .		3,413 54
Wiring account, . . . . .		36 22
Interest paid, . . . . .	\$2,028 90	
Dividends declared, . . . . .	675 00	
Depreciation, . . . . .	8,348 40	
Other items, . . . . .	128 80	
Balance June 30, 1896, . . . . .	2,521 78	
	<u>\$13,702 88</u>	<u>\$13,702 88</u>

## WESTBOROUGH ELECTRIC LIGHT AND POWER COMPANY.

## ASSETS.

Real estate, . . . . .	\$5,855 08
Steam plant, . . . . .	7,212 43
Electric plant, . . . . .	12,345 73
Electric lines, . . . . .	16,365 86
Meters, . . . . .	2,331 20
Transformers, . . . . .	4,064 31
Arc lamps, . . . . .	885 22
Patent rights, . . . . .	2,500 00
Due for light and power, . . . . .	2,592 97
Fuel on hand, . . . . .	125 00
Carbons on hand, . . . . .	19 25
Oil and waste on hand, . . . . .	29 60
Incandescent lamps on hand, . . . . .	351 27
Globes on hand, . . . . .	12 25
Other materials on hand, . . . . .	761 20
Sundry accounts due the company, . . . . .	988 70
Office furniture, . . . . .	165 20
Cash on hand, . . . . .	87 25
Total assets, as per books of the company, . . . . .	<u>\$55,692 51</u>

## LIABILITIES.

Capital stock, . . . . .	\$25,000 00
Notes payable, . . . . .	19,600 00
Unpaid bills, . . . . .	4,651 00
Interest due but not paid, . . . . .	185 27
Depreciation fund, . . . . .	1,000 00
Total liabilities, as per books of the company, . . . . .	<u>\$50,436 27</u>
Profit and loss balance, . . . . .	5,256 24
	<u>\$55,692 51</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$7,228 12	
Income from sale of light and power, . . . . .		\$12,022 15
other sources, . . . . .		116 64
Balance to profit and loss, . . . . .	4,910 67	
	<u>\$12,138 79</u>	<u>\$12,138 79</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$4,404 32
Balance of manufacturing account, . . . . .		4,910 67
Rents, . . . . .		120 00
Jobbing account, . . . . .		572 27
Interest paid, . . . . .	\$1,248 67	
Dividends declared, . . . . .	500 00	
Depreciation, . . . . .	2,000 00	
Depreciation fund, . . . . .	1,000 00	
Other items, . . . . .	2 35	
Balance June 30, 1896, . . . . .	5,256 24	
	<hr/>	<hr/>
	\$10,007 26	\$10,007 26

## WESTFIELD GAS LIGHT COMPANY.

## ASSETS.

Real estate (gas), . . . . .	\$24,618 12
Machinery and manufacturing appliances (gas), . . . . .	25,782 30
Street mains (gas), . . . . .	20,019 72
Meters (gas), . . . . .	2,703 97
Due for gas, . . . . .	4,058 51
Gas coal on hand, . . . . .	1,141 55
Enrichers on hand, . . . . .	165 50
Purifying materials on hand, . . . . .	90 00
Stoves on hand, . . . . .	166 47
Gas fixtures on hand, . . . . .	44 00
Real estate (electric), . . . . .	9,406 01
Steam plant (electric), . . . . .	6,989 85
Electric plant, . . . . .	6,718 61
Electric lines, . . . . .	8,588 46
Meters (electric), . . . . .	45 68
Transformers, . . . . .	1,388 38
Arc lamps, . . . . .	3,097 12
Due for electric light and power, . . . . .	1,764 73
Fuel on hand (electric), . . . . .	342 00
Carbons on hand, . . . . .	246 23
Oil and waste on hand, . . . . .	52 30
Globes on hand, . . . . .	11 20
Electric supplies on hand, . . . . .	6 08
Sundry accounts due the company, . . . . .	354 15
Cash on hand, . . . . .	338 31

Total assets, as per books of the company, . . . . . \$118,139 25

## LIABILITIES.

Capital stock, . . . . .	\$75,000 00
Notes payable, . . . . .	16,425 00
Depreciation fund, . . . . .	10,311 41

Total liabilities, as per books of the company, . . . . . \$101,736 41

Profit and loss balance, . . . . . 16,402 84

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\$118,139 25

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, { gas, . . . . .	\$10,756 09	
{ electric, . . . . .	9,001 57	
Income from sale of gas, . . . . .		\$17,285 67
residuals, . . . . .		1,135 03
sale of electric light and power, . . . . .		13,868 00
Balance to profit and loss, { gas, . . . . .	7,664 61	
{ electric, . . . . .	4,866 43	
	<u>\$32,288 70</u>	<u>\$32,288 70</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$8,898 20
Balance of gas manufacturing account, . . . . .		7,664 61
Balance of electric manufacturing account, . . . . .		4,866 43
Rents, . . . . .		130 65
Other items of income, . . . . .		6,300 00
Interest paid, . . . . .	\$826 81	
Dividends declared, . . . . .	5,250 00	
Depreciation, . . . . .	4,265 26	
Depreciation fund, . . . . .	1,114 98	
Balance June 30, 1896, . . . . .	16,402 84	
	<u>\$27,859 89</u>	<u>\$27,859 89</u>

## WEYMOUTH LIGHT AND POWER COMPANY.

## ASSETS.

Real estate, . . . . .	\$13,153 79
Steam plant, . . . . .	15,591 85
Electric plant, . . . . .	24,128 44
Electric lines, . . . . .	68,665 11
Meters, . . . . .	1,238 69
Transformers, . . . . .	227 28
Arc lamps, . . . . .	2,213 47
Due for light and power, . . . . .	4,249 96
Fuel on hand, . . . . .	311 57
Carbons on hand, . . . . .	13 70
Oil and waste on hand, . . . . .	27 37
Incandescent lamps on hand, . . . . .	156 75
Globes on hand, . . . . .	4 50
Other materials on hand, . . . . .	905 35
Horses, wagons, etc., . . . . .	263 25
Office furniture, tools, etc., . . . . .	551 86
Cash on hand, . . . . .	309 46
Advanced insurance and water rates, . . . . .	529 15
Total assets, as per books of the company, . . . . .	<u>\$132,541 55</u>

LIABILITIES.		
Capital stock, . . . . .		\$50,000 00
Bonds issued, . . . . .		50,000 00
Notes payable, . . . . .		18,107 84
Unpaid bills, . . . . .		4,693 64
Interest due but not paid, . . . . .		1,026 22
Amounts due from the company, not included above, . . . . .		341 96
Total liabilities, as per books of the company, . . . . .		\$124,169 66
Profit and loss balance, . . . . .		8,371 89
		<u>\$132,541 55</u>
MANUFACTURING ACCOUNT.		
	Dr.	Cr.
Operating expenses, . . . . .	\$17,134 05	
Income from sale of light and power, . . . . .		\$23,742 80
other sources (electric), . . . . .		138 61
Balance to profit and loss, . . . . .	6,747 36	
	<u>\$23,881 41</u>	<u>\$23,881 41</u>
PROFIT AND LOSS ACCOUNT.		
	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$5,548 57
Balance of manufacturing account, . . . . .		6,747 36
Interest received, . . . . .		2 16
Wiring and lamp sales, . . . . .		1,273 19
Interest paid, . . . . .	\$4,100 07	
Other items, . . . . .	1,099 32	
Balance June 30, 1896, . . . . .	8,371 89	
	<u>\$13,571 28</u>	<u>\$13,571 28</u>

WHITMAN ELECTRIC COMPANY.

ASSETS.		
Profit and loss balance, . . . . .		\$50,113 50
LIABILITIES.		
Capital stock, . . . . .		\$35,000 00
Bonds issued, . . . . .		5,536 98
Unpaid bills, . . . . .		385 17
Interest due but not paid, . . . . .		4,324 17
Amounts due from the company, not included above, . . . . .		4,867 18
Total liabilities, as per books of the company, . . . . .		<u>\$50,113 50</u>

MANUFACTURING ACCOUNT.		
(To May 2, 1896.)		
	Dr.	Cr.
Operating expenses, . . . . .	\$7,135 73	
Income from sale of light and power, . . . . .		\$9,933 21
Balance to profit and loss, . . . . .	2,797 48	
	<u>\$9,933 21</u>	<u>\$9,933 21</u>



## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .	\$168 27	
Balance of manufacturing account, . . . . .		\$2,797 48
Interest paid, . . . . .	1,439 72	
Foreclosure, . . . . .	51,299 01	
Other items, . . . . .	3 98	
Balance June 30, 1896, . . . . .		50,113 50
	<u>\$52,910 98</u>	<u>\$52,910 98</u>

## WHITMAN PLANT.

(Owned by General Electric Company.)

## ASSETS.

Real estate, steam plant, electric plant, electric lines, meters, transformers, arc lamps, patent rights, fuel on hand, carbons on hand, oil and waste on hand, incandescent lamps on hand, globes on hand, other materials on hand, motors on hand, fixtures on hand, horses, wagons, etc., sundry accounts due the company and office furniture, . . . . .	\$24,186 06
Cash on hand, . . . . .	418 65
Due for electric light and power, . . . . .	1,183 60
Total assets, as per books of the company, . . . . .	<u>\$25,788 31</u>

## LIABILITIES.

Amount due on account of plant, . . . . .	\$25,042 42
Total liabilities, as per books of the company, . . . . .	\$25,042 42
Profit and loss balance, . . . . .	745 89
	<u>\$25,788 31</u>

## MANUFACTURING ACCOUNT.

(From May 2, 1896.)

	Dr.	Cr.
Operating expenses, . . . . .	\$1,006 20	
Income from sale of light and power, . . . . .		\$1,752 09
Balance to profit and loss, . . . . .	745 89	
	<u>\$1,752 09</u>	<u>\$1,752 09</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account, . . . . .		\$745 89
Balance June 30, 1896, . . . . .	\$745 89	
	<u>\$745 89</u>	<u>\$745 89</u>

## WILLIAMSTOWN GAS COMPANY.

## ASSETS.

Real estate, . . . . .	\$10,454 75
Machinery, manufacturing appliances and street mains, . . . . .	18,578 17
Meters, . . . . .	843 06
Due for gas, . . . . .	401 43
Oil on hand, . . . . .	220 50
Wood on hand, . . . . .	143 25
Other materials on hand, . . . . .	564 03
Gas fixtures on hand, . . . . .	133 40

Horses, wagons, etc., . . . . .	\$75 00
Sundry accounts due the company, . . . . .	203 29
Cash on hand, . . . . .	163 31
Total assets, as per books of the company, . . . . .	<u>\$31,780 19</u>

LIABILITIES.

Capital stock, . . . . .	\$20,000 00
Bonds issued, . . . . .	10,000 00
Notes payable, . . . . .	1,700 00
Total liabilities, as per books of the company, . . . . .	<u>\$31,700 00</u>
Profit and loss balance, . . . . .	80 19
	<u>\$31,780 19</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$3,496 08	
Income from sale of gas, . . . . .		\$5,123 16
other sources, . . . . .		14 00
Balance to profit and loss, . . . . .	1,641 08	
	<u>\$5,137 16</u>	<u>\$5,137 16</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$3,997 05
Balance of manufacturing account, . . . . .		1,641 08
Rents, . . . . .		24 46
Fixture account, . . . . .		443 46
Interest paid, . . . . .	\$600 00	
Dividends declared, . . . . .	1,000 00	
Depreciation, . . . . .	4,425 86	
Balance June 30, 1896, . . . . .	80 19	
	<u>\$6,106 05</u>	<u>\$6,106 05</u>

WINCHENDON ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Steam plant, . . . . .	\$1,359 76
Electric plant, . . . . .	10,878 46
Electric lines, . . . . .	11,887 85
Meters, . . . . .	1,719 59
Transformers, . . . . .	1,210 00
Arc lamps, . . . . .	2,330 90
Due for light and power, . . . . .	897 84
Carbons on hand, . . . . .	24 00
Oil and waste on hand, . . . . .	11 59
Incandescent lamps on hand, . . . . .	20 82
Globes on hand, . . . . .	4 70
Other materials and tools on hand, . . . . .	302 94
Horses, wagons, etc., . . . . .	95 00
Sundry accounts due the company, . . . . .	207 64
Office furniture, . . . . .	41 55
Cash on hand, . . . . .	89 52
Unexpired insurance, . . . . .	36 48
Total assets, as per books of the company, . . . . .	<u>\$31,118 64</u>

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## GAS AND ELECTRIC LIGHT.

[Jan.

## LIABILITIES.

Capital stock, . . . . .	\$12,000 00
Bonds issued, . . . . .	12,000 00
Notes payable, . . . . .	6,000 00
Unpaid bills, . . . . .	319 02
Interest due but not paid, . . . . .	120 00

Total liabilities, as per books of the company, . . . . .	\$30,439 02
Profit and loss balance, . . . . .	679 62

\$31,118 64

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$4,457 89	
Income from sale of light and power, . . . . .		\$6,521 45
other sources, . . . . .		186 18
Balance to profit and loss, . . . . .	2,249 74	

\$6,707 63      \$6,707 63

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .	\$337 55	
Balance of manufacturing account, . . . . .		\$2,249 74
Lamp and supply sales, . . . . .		41 88
Interest paid, . . . . .	1,258 70	
Depreciation, . . . . .	16 75	
Balance June 30, 1896, . . . . .	679 62	

\$2,291 62      \$2,291 62

## WOBBURN ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$22,640 53
Steam plant, . . . . .	45,522 11
Electric plant, . . . . .	63,998 55
Electric lines, meters, transformers and arc lamps, . . . . .	166,287 18
Patent rights, . . . . .	20,500 00
Due for light and power, . . . . .	6,001 34
Fuel on hand, . . . . .	1,766 06
Carbons on hand, . . . . .	43 25
Oil and waste on hand, . . . . .	53 90
Incandescent lamps on hand, . . . . .	307 72
Globes on hand, . . . . .	25 90
Other materials on hand, . . . . .	362 92
Horses, wagons, etc., . . . . .	517 00
Sundry accounts due the company, . . . . .	3,009 85
Office furniture, . . . . .	345 60
Cash on hand, . . . . .	305 71
Notes receivable, . . . . .	9,199 01
Investments, . . . . .	35,000 00

Total assets, as per books of the company, . . . . .	\$375,886 63
Profit and loss balance, . . . . .	14,586 42

\$390,473 05

## LIABILITIES.

Capital stock, . . . . .	\$120,000 00
Bonds issued, . . . . .	134,500 00
Notes payable, . . . . .	118,620 54
Unpaid bills, . . . . .	8,900 44
Interest due but not paid, . . . . .	4,306 00
Amounts due from the company, not included above, . . . . .	4,146 07

Total liabilities, as per books of the company, . . . . \$390,473 05

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$39,224 21	
Income from sale of light and power, . . . . .		\$41,407 53
Balance to profit and loss, . . . . .	2,183 32	
	\$41,407 53	\$41,407 53

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .	\$14,053 46	
Balance of manufacturing account, . . . . .		\$2,183 32
Other items, . . . . .	2,716 28	
Balance June 30, 1896, . . . . .		14,586 42
	\$16,769 74	\$16,769 74

## WOBURN GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$9,835 81
Machinery and manufacturing appliances, . . . . .	28,122 84
Street mains, . . . . .	29,383 92
Meters, . . . . .	3,000 00
Due for gas, . . . . .	2,235 62
Gas coal on hand, . . . . .	3,600 00
Coke on hand, . . . . .	85 00
Tar on hand, . . . . .	665 00
Enrichers on hand, . . . . .	250 00
Purifying materials on hand, . . . . .	87 50
Stoves and gas fixtures on hand, . . . . .	562 00
Office furniture, . . . . .	219 50
Cash on hand, . . . . .	3,390 20
Investments, . . . . .	2,500 00

Total assets, as per books of the company, . . . . \$83,937 39

## LIABILITIES.

Capital stock, . . . . .	\$45,100 00
Deposits, . . . . .	71 00

Total liabilities, as per books of the company, . . . . \$45,171 00  
 Profit and loss balance, . . . . . 38,766 39

\$83,937 39

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$14,576 50	
Income from sale of gas, . . . . .		\$16,684 02
residuals, . . . . .		2,019 95
other sources, . . . . .		24 00
Balance to profit and loss, . . . . .	4,152 47	
	<u>\$18,727 97</u>	<u>\$18,727 97</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$37,657 87
Balance of manufacturing account, . . . . .		4,152 47
Interest received, . . . . .		222 12
Jobbing account, . . . . .		622 73
Dividends declared, . . . . .	\$2,706 00	
Construction charged off, . . . . .	1,182 80	
Balance June 30, 1896, . . . . .	38,766 39	
	<u>\$42,655 19</u>	<u>\$42,655 19</u>

## WORCESTER ELECTRIC LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$75,000 00
Steam plant, . . . . .	58,814 30
Electric plant, . . . . .	66,235 53
Electric lines, . . . . .	85,700 07
Meters, . . . . .	7,744 06
Transformers, . . . . .	9,698 22
Arc lamps, . . . . .	18,258 30
Due for light and power, . . . . .	14,962 88
Fuel on hand, . . . . .	3,942 21
Carbons on hand, . . . . .	1,745 00
Oil and waste on hand, . . . . .	70 00
Incandescent lamps on hand, . . . . .	661 05
Globes on hand, . . . . .	224 64
Other materials on hand, . . . . .	2,494 56
Tools on hand, . . . . .	1,981 70
Horses, wagons, etc., . . . . .	766 28
Sundry accounts due the company, . . . . .	480 10
Office furniture, . . . . .	1,040 15
Cash on hand, . . . . .	13,437 05
Total assets, as per books of the company, . . . . .	<u>\$363,256 09</u>

## LIABILITIES.

Capital stock, . . . . .	\$200,000 00
Bonds issued, . . . . .	100,000 00
Unpaid bills, . . . . .	1,037 90
Total liabilities, as per books of the company, . . . . .	<u>\$301,037 90</u>
Profit and loss balance, . . . . .	62,218 19
	<u>\$363,256 09</u>

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$87,994 97	
Income from sale of light and power, . . . . .		\$160,742 28
Balance to profit and loss, . . . . .	72,747 31	
	<u>\$160,742 28</u>	<u>\$160,742 28</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$47,227 68
Balance of manufacturing account, . . . . .		72,747 31
Interest received, . . . . .		1,116 73
Jobbing account, . . . . .		1,166 19
Interest paid, . . . . .	\$5,000 00	
Dividends declared, . . . . .	16,000 00	
Depreciation, . . . . .	39,039 72	
Balance June 30, 1896, . . . . .	62,218 19	
	<u>\$122,257 91</u>	<u>\$122,257 91</u>

## WORCESTER GAS LIGHT COMPANY.

## ASSETS.

Real estate, . . . . .	\$162,860 00
Machinery and manufacturing appliances, . . . . .	258,640 00
Street mains, . . . . .	188,001 01
Meters, . . . . .	18,430 57
Due for gas, . . . . .	15,736 00
Gas coal on hand, . . . . .	15,680 10
Coke on hand, . . . . .	2,000 00
Tar on hand, . . . . .	1,200 00
Enrichers on hand, . . . . .	6,359 93
Other materials on hand, . . . . .	3,000 00
Cash on hand, . . . . .	30,144 72
Investments, . . . . .	3,352 50
Total assets, as per books of the company, . . . . .	<u>\$705,404 83</u>

## LIABILITIES.

Capital stock, . . . . .	\$500,000 00
Bonds issued, . . . . .	100,000 00
Deposits, . . . . .	4,680 18
Unpaid dividends, . . . . .	10,140 00
Total liabilities, as per books of the company, . . . . .	<u>\$614,820 18</u>
Profit and loss balance, . . . . .	90,584 65

\$705,404 83

## MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, . . . . .	\$157,544 51	
Income from sale of gas, . . . . .		\$240,077 66
residuals, . . . . .		15,096 28
other sources, . . . . .		145 25
Balance to profit and loss, . . . . .	97,774 66	
	<u>\$255,319 17</u>	<u>\$255,319 17</u>

## PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1895, . . . . .		\$62,614 94
Balance of gas manufacturing account, . . . . .		97,774 66
Interest received, . . . . .		589 18
Rents, . . . . .		90 00
Other items of income, . . . . .		33 76
Interest paid, . . . . .	\$5,021 25	
Dividends declared, . . . . .	40,000 00	
Depreciation, . . . . .	25,496 64	
Balance June 30, 1896, . . . . .	90,584 65	
	<hr/>	<hr/>
	\$161,102 54	\$161,102 54

## APPENDIX B.

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### BROOKLINE GAS LIGHT COMPANY.—COR- RESPONDENCE.—ACCOUNTS.

OFFICE OF BROOKLINE GAS LIGHT COMPANY,  
153 TREMONT ST., BOSTON, NOV. 29, 1895.

*Honorable Board of Gas and Electric Light Commissioners.*

The Brookline Gas Light Company respectfully requests your Honorable Board to so revise and amend the rules or instructions relating to books and accounts of gas companies, issued in 1886 by your Board, as to authorize gas companies to charge to the appropriate construction or plant accounts such items of law expenses, interest, insurance, meter setting, advertising, canvassing, etc., as are incident to new construction work, and which can be properly separated from running expenses until that part of the plant for which such money is spent is put into actual use.

And further requests your Honorable Board to reconsider its findings of April 16, 1895, as contained in the report of that date to the Massachusetts Senate, and see if certain errors were not made therein, and if it finds that such errors have been made, to correct the same; and if certain of those items should not be transferred from expense into plant or construction accounts.

BROOKLINE GAS LIGHT COMPANY,  
ROBERT AMORY,  
*President and Manager.*

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### COMMONWEALTH OF MASSACHUSETTS.

IN BOARD OF GAS AND ELECTRIC LIGHT COMMISSIONERS,  
STATE HOUSE, BOSTON, JULY 10, 1896.

*Brookline Gas Light Company, Boston, Mass.,*  
DR. ROBERT AMORY, *President and Manager.*

DEAR SIR:—We have previously acknowledged the receipt of your communication of November 29, 1895, requesting a reconsideration of the special report of this Board to the State Senate



of 1895, relative to your company, for a revision of its findings, and for a modification of the instructions relating to books and accounts, issued pursuant to chapter 346 of the Acts of 1886, so that certain items may be charged to construction accounts, which, under said instructions, must be otherwise dealt with.

In view of the brief time allowed for the preparation of the report referred to, and of the fact that it appears upon examination that the accounts of the company have been corrected in full accord with the findings and suggestions in said report, we have welcomed your request, and have given most careful consideration to the oral and written representations in support of it which you have from time to time presented. As we understand your communication, it contains, with the exception of a single item, no claim of any clerical error in said report, or that the findings are other than in strict conformity to the instructions of 1886, unless on account of facts and reasons not appearing upon the face of the accounts, and not at the time of the report within the knowledge of the Board.

Your request has reference to the following items of the special report above mentioned : —

Distribution expense, . . . . .	\$14,952 11
Rebates, . . . . .	7,990 37
General office expenses, . . . . .	39,872 27
Insurance, . . . . .	4,390 53
Repairing and setting meters, . . . . .	29,116 31
Claims, . . . . .	6,356 29
Repairs on streets, . . . . .	8,889 08
Interest, . . . . .	44,618 58
Law expenses, . . . . .	32,552 82

Of the item for "Distribution expenses," above named, we understand your statement to be that \$13,705.45 was for services and expenses of persons soliciting business for the company. Such work is not unusual in the ordinary conduct of a company's business, and not unlikely may continue in some degree necessary in your company. The exceptional conditions governing this feature in the last three years have, it is true, made this item of unusual size and importance. We cannot see, however, that it differs from the ordinary item in kind or character, but only in degree or size, and therefore properly belongs to current account rather than to construction.

Of the item of "Rebates," we learn from your statements that about \$3,659.74 is made up from a forced rebate or discount of from 30 to 50 cents per thousand feet from bills against the city,

being the difference between the price paid by the city to other companies for street lamps, and that for which your contract required you to supply during a period when you were unable to light them. None of this amount was found charged to operating expenses or subtracted from the income side. We are only able to regard it as a loss, and therefore appropriate to current account rather than to construction.

The amount for "General office expenses" includes the sum of \$21,500 paid to James Jourdan. It appears that Mr. Jourdan was a contractor for enlarging the company's plant, and that, soon after the contract was made, it was cancelled by mutual agreement and upon the payment to him of the sum named, contracts for the same work being made with other persons. What the transaction with Mr. Jourdan really was, and what was in fact his relation to the company, must be determined by *all* material facts. The receipt from him declares that the payment was for "services rendered." We cannot see, upon all the facts presented, sufficient reason for making this a construction item. To us it appears as a loss rather than a profit. To add it to construction account would be to increase the account above even the actual fair cost of the work at the time of its execution. It should be noted that the important question as to this item, as well as some of the others, is not so much whether it belongs to this or that operating account, but whether to a current account or to construction.

Of the amount under the title of "Insurance" we are now satisfied that the sum of \$2,268.75 represents an error in the findings of the Board. In the original examination this amount was found included in the charges to "Boston contract," but the fact, now clearly shown, that it was afterwards taken out of that and charged to current account, was overlooked. This amount should be credited to "Profit and loss," and debited to the account to which it was credited at the time that the changes based upon the Board's report were made.

Respecting the item for "Repairing and setting meters, \$29,-116.31," the original finding of the Board seems to be in strict accordance with the instructions about accounts. By them all the cost of setting meters and of running service pipes, independent of main extensions, is made a part of distribution or current operating expense. This was found at the time the statement of accounts was devised to be in harmony with the usual practice and with that conservative policy respecting construction accounts which the Board finds itself obliged to encourage and require. It must be recognized, however, that in a new company, constructing a new plant, the cost of work of this character, so far as it may

be completed before the company begins the business of supplying gas, would properly be a part of the cost of the works and a fair charge for a construction account. Such a condition seems not to have been particularly considered when the instructions were originally issued. The conditions surrounding this expenditure in the case of your company seem to be substantially like those of a new company, and subject it to the same rule. The peculiar character of this item, however, makes it desirable that it be carried as a distinct account, or as two accounts, under the titles "Meter setting" and "Service pipes." You have, therefore, the authority of the Board for crediting this amount to "Profit and loss," and placing it to the debit of construction, as indicated.

The item of "Claims, \$6,356.29," as we understand the facts, is made up of payments for injury to persons or property, mostly on account of leaking mains and explosions of gas. The custom of companies, so far as we are aware, is to charge such disbursements as a part of their current expense. The instructions framed by the Board require them to be thus dealt with. We see no sufficient reason for making this item an exception to the general rule.

As to the item of "Repairs on streets, \$8,889.08," the entries in the accounts being made under that title and without other explanation, seemed to justify the Board in finding that this amount belonged to current account rather than to construction. After an examination, however, of the contracts, releases, correspondence, etc., with the contractors for this work, the Board is satisfied that the above-named sum was expended in restoring the streets to their normal condition after pipe laying, that such work was to have been done by the contractors, who made a reduction in their bill in order to be released from this requirement. The Board therefore considers that this amount may properly be transferred to the construction account intended to show cost of mains.

The present regulation about interest is based upon what we believe is, and has been, the usual practice among companies. It does not require the charging of interest as any part of operating expenses, but only that the interest paid or accrued during the year be charged directly to "Profit and loss." We are unable to see any sufficient reason for modifying this rule. The question, as it appears to us, is not between different current accounts, but between current accounts and plant or construction, sometimes called capital accounts. To accede to your request regarding this item would be virtually to assume that a new corporation might properly construct its works upon credit, add to their cost interest upon the money disbursed, and represent the total by new capital.

If we rightly understand the policy which underlies the issue and payment of capital stock in new enterprises, as indicated by our statutes, it is that such payments shall be so made as to place in the treasury of the corporation the funds it may need as construction progresses, and not that the works shall first be completed and then capitalized for an amount which may include all interest charges. Such a method would only increase the apparent cost of the plant, without reference to its fair structural value.

The item of "Law expenses" amounts to \$32,552.82, and is beset with difficulties. The Board recognizes the fact that every company requires, for the safety of its interests, the services of legal as well as engineering counsel. But in this case the company was opposed by every company whose territory it invaded, involving much and serious litigation to clear the way for the enjoyment of its franchise. These extraordinary expenses, however, lie beyond those that are deemed reasonably requisite in the installation of a company under normal conditions, and are the natural result of a war of competition, and one which the promoters of the enterprise could not have overlooked before entering upon it. The Board feels justified in allowing only what might be a generous allowance for counsel in a company whose construction expenditure was on the scale of the "Boston contract" under ordinary conditions, and fixes \$12,000 as the proportion under this head chargeable to construction.

The inability of the Board to consent to a modification of its findings or rules except in the instances named is not to be regarded as in any degree a criticism of the "Boston contract" account, so far as that account may be intended to show the actual cost to the company of carrying out that contract, since we have no good reason to doubt the correctness of the account for that purpose. Our position and contention are rather that certain charges as between current account and construction account belong to the former rather than to the latter. They add nothing to the structural value of the property, and, if inserted, tend only to mislead as to such valuation. The relation between construction accounts and capital accounts is a most intimate one. The former is often made a justification or excuse for increasing the latter. As the Board, in the discharge of its duty respecting the approval of new securities, has found it necessary to regard structural value as a most important factor, so it is compelled, with due regard to the interest of all concerned, to adopt such a policy in its supervision of a company's accounts as may tend to prevent the excess of construction accounts beyond the fair structural value of the

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recouped through a series of years when  
when it is partially concealed in construction  
elimination from the latter is certainly borne  
at any time the true relation of the company's

For the Board

F. E. L.

## APPENDIX C.

MUNICIPAL OWNERSHIP.—CONSTRUCTION  
OF STATUTES.CITIZENS' GAS LIGHT COMPANY OF READING, SOUTH READING  
AND STONEHAM v. INHABITANTS OF WAKEFIELD.

SUPREME JUDICIAL COURT OF MASSACHUSETTS.

MIDDLESEX, May 18, 1894.

*Purchase of Gas and Electric Light Plants by Town.—Schedule of Property.—Call for Stockholders' Meeting.—Ratification by Stockholders of Acts of Directors.—Constitutional Law.*

There is nothing in St. 1891, c. 370, indicating that, after a town has voted at two separate town meetings called as required by § 13, that it is expedient to exercise the authority conferred by the statute pursuant to § 3, any additional vote is necessary.

The specific property which a town is required to purchase, in accordance with the provisions of St. 1891, c. 370, and the price, time and other conditions of the sale, are to be determined by the commissioner or commissioners to be appointed under § 13; and, if the poles for the support of the wires of an electric light company used in distributing electricity were not legally located, this would not entirely defeat the petition under the statute, and what effect it would have upon the property to be purchased or the price to be paid for it cannot be determined under such petition.

The schedule of property under St. 1891, c. 370, is required for the purpose, not of furnishing such a formal description as may be necessary or proper in a conveyance, but of furnishing such information in detail to a city or town that the parties may intelligently negotiate for the purchase, or, if the parties cannot agree, of furnishing to the commissioners such a bill of particulars as may be necessary or convenient for an intelligent adjudication of the matters which they are to determine.

On a petition by a gas and electric light company to compel a town to purchase its plant, etc., agreeably to the provisions of St. 1891, c. 370, it appeared that a schedule required by the statute was filed by the secretary of the company under the authority of a vote of its directors, and that the stockholders, at a meeting called to take action upon the proposition to sell, etc., and to transact such other business as should come before the meeting, ratified the action of the directors; but this was more than thirty days after the passage of the final vote by the town that it was expedient to exercise the authority conferred by the statute. It did not appear that there was any change of position on the part of either of the parties between the action of the directors and that of the stockholders, and the petitioner duly filed its petition within sixty days after the filing of the schedule. The town took no action to rescind its votes between the time of filing the schedule and the vote of the stockholders, if such action could have been

plant. It should be understood, further, that such an arrangement of accounts as this provision requires does not necessarily compel undue claims or charges against consumers for any particular year. A loss, when it is known to exist, can be as easily recouped through a series of years when it appears as a deficit as when it is partially concealed in construction accounts, while its elimination from the latter is certainly better calculated to exhibit at any time the true relation of the company's assets and liabilities.

For the Board,

F. E. BARKER,  
*Chairman.*

## APPENDIX C.

### MUNICIPAL OWNERSHIP.—CONSTRUCTION OF STATUTES.

#### CITIZENS' GAS LIGHT COMPANY OF READING, SOUTH READING AND STONEHAM v. INHABITANTS OF WAKEFIELD.

SUPREME JUDICIAL COURT OF MASSACHUSETTS. MIDDLESEX, May 18, 1894.

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taken, and the petitioner never attempted to repudiate the action of the directors. *Held*, That the vote of the stockholders must be considered as within the call for the meeting at which it was passed, and that, without considering whether the determination to sell the property and to file the schedule according to the statute was within the authority of the directors, and assuming that the filing of the schedule within the thirty days was to be treated as a condition precedent to the right of the company to enforce the obligation of a town to purchase its property, the ratification by the stockholders must be taken as equivalent to original authority.

St. 1891, c. 370, entitled "An act to enable cities and towns to manufacture and distribute gas and electricity," is constitutional.

FIELD, C. J. This is a petition under St. 1891, c. 370, § 13, and the case comes before us by appeal from an order of a single justice, overruling the demurrer of the respondent, and by appeal from a decree from a single justice, appointing commissioners to determine what property shall be sold by the petitioner and bought by the respondent, and what the price, time and other conditions of the sale and delivery shall be. The facts on which the decree is founded are recited in the decree. The petition was filed on Oct. 28, 1892, and all the proceedings were had before the passage of St. 1893, c. 454.

The decree recites "that the petitioner is, and was at the times set forth in the petition, a corporation established under the laws of Massachusetts, and having its usual place of business at Wakefield, in the county of Middlesex; that it is, and was at said times, engaged in the business of manufacturing gas for the use of the inhabitants of the towns of Wakefield, Reading and Stoneham, with its main gas works in Wakefield, and with pipes extending into the towns of Reading and Stoneham; that it was duly authorized by the Board of Gas Commissioners, and by the necessary vote of stockholders, under and in pursuance of chapter 385 of the Acts of 1887, to engage in the business of generating and furnishing electricity for light and power in the towns of Reading, Wakefield and Stoneham, and is and was at said times engaged in furnishing electric light for commercial purposes to the inhabitants of the town of Wakefield, with its central lighting station in Wakefield."

It is contended that the two votes passed by the town, pursuant to St. 1891, c. 370, § 3, to the effect "that it is expedient for the town to exercise the authority conferred upon towns under the provisions of chapter 370 of the Acts of the year 1891," are not equivalent to a vote that the town decides to establish a plant for the manufacture and distribution of gas and electricity, but that an additional vote to the effect that the town decides to establish such a plant is required before the town becomes subject to the obligations imposed by the statute. (See §§ 12 and 13.) But the stat-

ute makes provision for only two votes. Section 12 begins as follows: "When any city or town shall decide as hereinbefore provided to establish a plant, and any person, firm or corporation shall at the time of the first vote required for such decision be engaged," etc. The provisions thereinbefore made are the votes required by § 3, and the first vote must mean the ~~first~~ vote required by that section. Section 13 begins as follows: "Any person, firm or corporation desiring to enforce the obligation of any city or town under section twelve to purchase any property shall file with the clerk of such city or town, within thirty days after the passage of the final vote whereby such city or town shall have decided to establish a plant, a detailed schedule describing such property and stating the terms of sale proposed," etc. The final vote must be the vote at the last of the two legal town meetings mentioned in § 3. This construction is confirmed by the language in the last clause of § 18. We find nothing in the statute anywhere indicating that, after the town has voted at two separate legal town meetings, called as required by § 3, that it is expedient to exercise the authority conferred by the statute pursuant to § 3, any additional vote is necessary, and we think that this contention cannot avail.

Section 12 provides as follows: "When any city or town shall decide as hereinbefore provided to establish a plant, and any person, firm, or corporation shall at the time of the first vote required for such decision be engaged in the business of making, generating or distributing gas or electricity for sale for lighting purposes in such city or town, such city or town shall, if such person, firm or corporation shall elect to sell and shall comply with the provisions of this act, purchase of such person, firm or corporation, before establishing a public plant, such portion of his, their or its gas or electric plant and property suitable and used for such business in connection therewith as lies within the limits of such city or town. If in such city or town a single corporation owns or operates both a gas plant and an electric plant, such purchase shall include both of such plants," etc. The petitioner, as the decree recites, operated both a gas plant and an electric plant in the town of Wakefield. The respondent contends that its poles for the support of the wires used in distributing electricity were not legally located in the town of Wakefield. On this question the decree recites as follows:—

It appeared that an application by petitioner for permission to erect and maintain poles and wires in the streets of Wakefield had been made to the selectmen of Wakefield under the provisions of chapter 382 of the Acts of 1887 (there being another company in said town engaged in or

organized for the purpose of doing an electric lighting business); that said permission was refused by said selectmen, but upon appeal taken to the Board of Gas and Electric Light Commissioners, under the provisions of said act, the decision of the selectmen was reversed, and said permission granted, the order of said Board being as follows, viz.:—

**BOARD OF GAS AND ELECTRIC LIGHT COMMISSIONERS,  
BOSTON, May 27, 1890.**

In the matter of the appeal of the Citizens' Gas Light Company of Reading, South Reading and Stoneham from the decision of the selectmen of Wakefield refusing to grant it permission to erect poles and string wires in the streets of said town, —

*Ordered*, That the decision of the selectmen be reversed, and that permission is granted to the Citizens' Gas Light Company of Reading, South Reading and Stoneham to erect wires over or under the streets, lanes and highways of the town of Wakefield for the purpose of supplying electricity for light and power.

Thereafter, on Aug. 7, 1890, at a regular meeting of said board of selectmen, without petition, notice to parties interested or a public hearing, the following vote was passed, viz.:—

*Voted*, That the Citizens' Gas Light Company of Reading, South Reading and Stoneham be, and is hereby, authorized and empowered to engage in the business of furnishing electricity for light and power in the town of Wakefield, and to erect poles and string wires in the streets and highways of said town, the location of said poles to be hereafter designated, and subject to such restrictions as to quality and style as may be imposed by the selectmen of said town of Wakefield, and subject also to such other provisions and conditions as may be required by said board of selectmen.

And a copy of said vote was furnished to the petitioner by the secretary of the board of selectmen of the town of Wakefield. But, except as aforesaid, the selectmen of the town of Wakefield had not given the petitioner any writing specifying where the posts to be used might be located, the kind of posts, and the height at which and the places where the wires might be run; and no such specifications had been recorded in the records of the town of Wakefield, in accordance with chapter 109, section 3, of the Public Statutes, and of chapter 221 of the Laws of 1883; and except as aforesaid, said petitioner received no written consent from the board of selectmen of said town to erect poles, lay or erect wires over or under the streets, lanes and highways of said town, or to dig up or open the ground within the streets or highways of said town, for the purpose of laying lines of wires or to erect and maintain lines of wires upon or above the surface of the streets and highways of said town, as provided in either chapter 382 or 385 of the Acts of 1887, or in compliance with any other statute. As to whether any oral directions or consent regarding said matters were given by the selectmen, no evidence was introduced by either party.

The contention is that, so far as the electric plant is concerned, every pole supporting the wires within the limits of the highways in the town of Wakefield is a public nuisance, and that the town cannot be compelled to purchase property of the petitioner which

the petitioner cannot legally use, and which may be removed and destroyed as a nuisance. The petitioner had received general authority to erect poles and lay wires in the public streets of the town. How far the particular location of the poles and the quality and style of them were subject to the approval of the selectmen of the town need not now be considered. The petitioner actually owned and operated an electric plant in the town. The specific property which the town is required to purchase, in accordance with the provisions of the act, and the price, time and other conditions of the sale, are to be determined by the commissioner or commissioners to be appointed under § 13. If the poles in the public ways were not legally located, this would not entirely defeat the petition, and what effect it would have upon the property to be purchased or the price to be paid for it cannot now be determined.

The respondent contends that the petitioner has not complied with the provisions of the act in filing a detailed schedule of the property within thirty days after the passage of the final vote, as required by § 13. The final vote was on Aug. 15, 1892. The directors of the company, on Sept. 9, 1892, voted that the company file a detailed schedule of its property, in accordance with the act, and that the secretary be authorized to sign and file the same; and on September 12 the secretary, in the name of the company, filed with the clerk of the town a statement in detail of its plant, and the price and terms upon which the company would sell its property to the town. The contention is that the schedule should not be a mere list or catalogue of property, but a formal inventory, with a particular description, sufficient to enable a court to make a decree for specific performance, or such as would be required in a formal conveyance of the property. The provisions of the statute are, that, if the corporation desires to enforce the obligation of the town to purchase any property, it shall file "a detailed schedule, describing such property and stating the terms of sale proposed. If the parties fail to agree as to what shall be sold, or what the terms of sale and delivery in accordance with the provisions of this act shall be," either party may apply to the court; and the court shall appoint a commissioner or commissioners, who shall adjudicate "what property, real or personal, including rights and easements, shall be sold by the one and purchased by the other." It is evident that the schedule is not intended to settle finally just what property is to be included in the sale. We think that the schedule was required for the purpose, not of furnishing such a formal description of the property as may be necessary or proper in a conveyance, but of furnishing such informa-

tion in detail to a city or town as the parties may need intelligently to negotiate for the purchase; or, if the parties cannot agree, of furnishing to the commissioners such a bill of particulars as may be necessary or convenient for an intelligent adjudication of the matters which they are to determine. We cannot say that the schedule filed in this case on its face appears not to be made up in sufficient detail to enable the town to understand what property specifically the petitioner owned and used in its business in the town of Wakefield, and we think that the commissioners probably could identify the property from the schedule, and intelligently make their adjudication. Certainly it does not appear in the papers before us that the commissioners will be unable to identify the property from the schedule, and from such facts as necessarily must be put in evidence before them.

The schedule was filed by the secretary under the authority of a vote of the directors of the company, and it is contended that it was beyond the power of the directors to determine whether the company would elect to sell its property to the town and avail itself of the provisions of the statute. (See Pub. Sts., c. 106, § 23.) The by-laws of the company are not set out in the papers. It appears, however, that on Sept. 19, 1892, the stockholders, at a meeting called for the purpose of taking action upon a proposition to sell the plant and assets of the company, and to transact such other business as should come before the meeting, ratified the action of the directors; but this was more than thirty days after the passage of the final vote by the town. We think that the vote of the stockholders must be considered as within the notice or call for the meeting at which it was passed.\* It does not appear that there was any change of position on the part of either of the parties between the action of the directors and that of the stockholders, and the petitioner duly filed its petition within sixty days after the filing of the schedule. Without considering whether the determination to sell the property to the town, and to file the schedule in accordance with the provisions of the statute, was within the authority of the directors, and assuming that the filing of the schedule within the thirty days is to be treated as a condition precedent to the right of the company to enforce the obligation of a city or town to purchase its property, we are of opinion that the ratification by the stockholders in this case must be taken as equivalent to original authority. The town took no action to

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\* The respondent contended that the stockholders were not authorized to pass the vote which they did, as the meeting of the stockholders was a special one, called for the purposes set forth in the notice, and there was nothing in that notice informing the stockholders that there would be a motion to ratify the action of the directors.

rescind its votes between the time of filing the schedule and the vote of the stockholders, if any such action could have been taken, and the petitioner has never attempted to repudiate the action of the board of directors. (See *Bolton v. Lambert*, 41 Ch. D. 295; *Andrews v. Ætna Ins. Co.*, 92 N. Y. 596; *Nims v. Mount Hermon Boys' School*, 160 Mass. 177; *Dempsey v. Champlin*, 154 Mass. 330.)

It is contended that St. 1891, c. 370, is unconstitutional. It is not in violation of the Constitution of Massachusetts for the Legislature to authorize a town to purchase and maintain either a gas or an electric plant for the purpose of furnishing light to its inhabitants. (Opinion of the Justices, 150 Mass. 592.) The Legislature might have authorized cities and towns to erect and maintain such plants, without requiring the cities or towns to purchase any existing plant of this kind belonging to private persons or a corporation, but it has not done so. Under this statute a city or town is not required to establish any such plant, and private persons or corporations are not required to sell to any city or town any existing plant. In this respect there is nothing compulsory in the statute. But, if a town chooses to act under the statute, it must act in accordance with its provisions, and take the burdens with the benefits. The statute does not provide for a trial by jury upon the value of the property purchased, or upon any of the terms of the purchase. If we assume that, when property is taken by a town for a public use, the owner of the property has a right to a jury trial upon the amount of the reasonable compensation to be paid, still, Article XV. of the Declaration of Rights has no application to a party who comes in voluntarily, under the provisions of a statute which provides for the determination of his rights and obligations in another manner than by a jury trial.

Decree affirmed.

S. K. HAMILTON for the respondent, E. R. CHAMPLIN and C. R. DARLING for the petitioner.

## HUDSON ELECTRIC LIGHT COMPANY v. INHABITANTS OF HUDSON.

SUPREME JUDICIAL COURT OF MASSACHUSETTS. MIDDLESEX, April 1, 1895.

*Obligation of Town to purchase Electric Light Plant. — Vote of Town. — Right of Town to rescind Vote. — Filing of Petition for Adjudication. — “Apply by Petition.” — Statute.*

St. 1891, c. 370, § 1, authorized any city or town to purchase and maintain within its limits a plant for the manufacture or distribution of gas or electricity. Section 3 provided as follows: “No town shall exercise the authority conferred in section one until after a vote that it is expedient to exercise such authority shall have been passed by a vote of not less than two-thirds of the voters present and voting at each of two legal town meetings duly called for the purpose, of which meetings the second shall be held at an interval of not less than two nor more than thirteen months after the first.” A warrant for a town meeting contained the following article: “To see if the town will vote to exercise the authority conferred in section one” of the statute, “or do or act anything respecting the same.” Under this article the town voted “that the town do exercise the authority conferred in section one” of the statute, more than two-thirds of the voters present and voting having voted in the affirmative. Another meeting was held, more than two months later, at which there was a vote under an article in the same form as the other, and the language of the vote was the same as that at the former meeting, except that the words “that it is expedient for the town . . . to exercise the authority” were used instead of the words “that the town do exercise the authority.” At this meeting more than two-thirds of the voters present and voting voted in the affirmative. *Held*, That, considering the whole proceedings together, the first vote taken by the town was sufficient under the statute.

After a town has voted at two separate town meetings, called as required by St. 1891, c. 370, § 3, that it is expedient to exercise the authority conferred by § 1 to purchase and maintain a plant for the manufacture or distribution of gas or electricity, after the schedule required by § 13 has been filed with the town clerk, and after a petition has been filed in this court under that section, to enforce the obligation of the town to purchase the petitioner's plant, the town cannot, by a subsequent vote, relieve itself from its liability so to purchase such plant.

The filing in the clerk's office of this court within the time required by St. 1891, c. 370, § 13, of a petition to enforce the obligation of a town to purchase an electric light plant, is an application by petition to this court for “an adjudication between the parties,” within the statute.

PETITION, under St. 1891, c. 370, § 13, to enforce an alleged obligation of the respondent town to purchase the electric plant and other property of the petitioner. Hearing before HOLMES, J., who, at the request of both parties, reported the case for the consideration of the whole court; such decree to be made as equity might require. The facts appear in the opinion.

S. K. HAMILTON and R. E. JOSLIN for the petitioner, SAMUEL HOAR, for the respondent.

KNOWLTON, J. 1. The first question in this case is whether the vote taken on July 1, 1891, was such as is intended by St. 1891, c. 370, § 3. The language of the statute is as follows: “No town shall exercise the authority conferred in section one until after a vote that it is expedient to exercise such authority shall have been passed by a vote of not less than two-thirds of the

voters present and voting at each of two legal town meetings duly called for the purpose, of which meetings the second shall be held at an interval of not less than two nor more than thirteen months after the first." The article in the warrant under which the vote was taken was: "To see if the town will vote to exercise the authority conferred in section one of chapter 370 of the Acts of the Legislature of the Commonwealth of Massachusetts for the year eighteen hundred and ninety-one, entitled, 'An act to enable cities and towns to manufacture and distribute gas and electricity, or do or act anything respecting the same.'" The vote was: "That the town do exercise the authority conferred in section one of chapter 370," etc., more than two-thirds of the voters present and voting having voted in the affirmative. Another meeting was held on Sept. 2, 1891, at which there was a vote under an article in precisely the same form, and the language of the vote was the same as that at the former meeting, except that the words "that it is expedient for the town of Hudson to exercise the authority" were used instead of the words "that the town do exercise the authority." At this meeting more than two-thirds of the voters present and voting voted in the affirmative.

To the former vote it is objected that the words "it is expedient" were not used. But, considering the whole proceedings together, we are of opinion that the action of the town was taken under the section referred to, and that the vote must be taken to be a formal decision by the town that it is expedient to exercise the authority conferred by the statute. There is no other reasonable explanation of the town's action at this meeting. The determination by the town to exercise the authority necessarily included a decision that it was expedient to exercise it. The meaning of the vote is to be gathered from the entire record, and we are of opinion that the record makes its meaning clear.

2. It is contended that the votes of the town taken after the petitioner filed with the town clerk the schedule required by § 13 of this statute, and after this petition was filed with the clerk of the supreme judicial court, relieved it from its liability to purchase the property of the petitioner.\* But it has been expressly held that the two votes of the town in a case like this fix the rights of a party that desires to sell a gas or electric plant, and if proper measures are taken to enforce its rights, they cannot be affected

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\* At town meetings held on Sept. 16, 1891, and Jan. 8, 1892, respectively, two successive committees were appointed by the defendant town to investigate the whole subject of municipal lighting. These committees successively reported, recommending that the town should not engage in the business of municipal lighting. At a town meeting held on March 15, 1892, a motion "that the town deems it expedient to buy or put in an electric plant" was rejected; and the reports of the committees were accepted and adopted.



by a subsequent attempt on the part of the town to rescind. (*Citizens' Gas Light Co. v. Wakefield*, 161 Mass. 432; *Braintree Water Supply Co. v. Braintree*, 146 Mass. 482; *Hall v. Holden*, 116 Mass. 172.)

3. In order to enforce its rights under the votes it was necessary the petitioner, under § 13, not only to file with the clerk of the town within thirty days after the passage of the final vote a schedule of the property to be sold, but also within sixty days after the filing of the schedule to "apply by petition to the supreme judicial court, or any justice thereof, setting forth the facts, and praying an adjudication between the parties," etc. The petition in this case, which is in accordance with the requirements of the statute, was filed in the office of the clerk of the supreme judicial court within the time prescribed; but it was not brought to the attention of any justice of the court, nor were any proceedings had under it until about two years and a half afterwards. It is contended that the filing of this petition in the clerk's office was not an application to the court within the meaning of the statute, and that therefore the petition must be dismissed. Ordinarily it would seem that to file such a petition in the office of the clerk of the court is to "apply by petition" to the court, for when such a petition is filed, it is before the court for appropriate action in accordance with its prayer. Any party interested in it can bring it to the attention of a justice and have proceedings taken under it. Suits that are to be commenced by filing a petition in court are usually deemed to be commenced at the time of the filing; and we think we are not warranted in giving to this statute a construction different in this particular from that generally given to similar requirements. (Pub. Sts., c. 49, § 106; c. 178, §§ 2, 7; c. 191, § 10.) Under St. 1885, c. 384, § 2, the supreme judicial court is always open in every county, and there are no longer any terms thereof. The petition when filed was before the court for immediate action. We are of opinion, therefore, that the petitioner applied by petition to the court within the meaning of the statute when it filed its petition in the clerk's office, and that this part of the defence fails. Whether there was any such act or neglect on the part of the petitioner, in connection with the filing of the petition or subsequently thereto, as to preclude the prosecution of the petition on the ground of laches, depends upon facts and considerations that are not fully reported.

Commissioners are to be appointed, unless an application is made by the respondent for a hearing on the question whether the petitioner lost its right to proceed by its failure to prosecute the petition within a reasonable time after it was filed.

So ordered.

## APPENDIX D.

## NEW LEGISLATION.—ACTS OF 1896.

## [CHAPTER 143.]

AN ACT TO AUTHORIZE THE EDISON ELECTRIC ILLUMINATING COMPANY OF FALL RIVER TO DISPOSE OF ITS PROPERTY AND FRANCHISE TO THE FALL RIVER ELECTRIC LIGHT COMPANY.

*Be it enacted, etc., as follows :*

SECTION 1. The Edison Electric Illuminating Company of Fall River is hereby authorized, upon a vote of its stockholders at a meeting duly called for that purpose, to sell, transfer and convey its property, rights, licenses, privileges and franchises to the Fall River Electric Light Company, which is hereby authorized, upon a vote of its stockholders at a meeting duly called for that purpose, to purchase the same ; and upon such sale, transfer and conveyance, the said property, rights, licenses, privileges and franchises shall be held and enjoyed by the said Fall River Electric Light Company, in as full and complete a manner as the same are now held and enjoyed by the said Edison Electric Illuminating Company.

SECTION 2. The said Fall River Electric Light Company is hereby authorized to increase its capital stock from two hundred thousand dollars, its present amount, to three hundred and fifty thousand dollars, and the number of shares from two thousand, the present number, to thirty-five hundred, and to issue the shares of such increase to the said Edison Electric Illuminating Company or to its stockholders, in payment for the said property, rights, licenses, privileges and franchises : *provided, however*, that the said Fall River Electric Light Company shall, upon the transfer and conveyance to it as above-named, assume and be responsible for all debts and liabilities of the said Edison Electric Illuminating Company ; and *provided further*, that the issue of new stock shall be made in accordance with the provisions of chapter four hundred and fifty of the acts of the year eighteen hundred and ninety-four.

SECTION 3. This act shall take effect upon its passage. [*Approved March 11, 1896.*]

## [CHAPTER 338.]

## AN ACT RELATIVE TO ACCIDENTS FROM GAS OR ELECTRICITY.

*Be it enacted, etc., as follows :*

SECTION 1. The chief of police in any city or town and the medical examiner in any district in which a person, corporation or municipality is engaged in the business of manufacturing and selling gas or electricity for lighting or for fuel, shall make a written report to the board of gas and electric light commissioners of every accident caused by the gas or electricity manufactured or supplied by such person, corporation or municipality, whereby any person shall suffer bodily injury or loss of life or be rendered in sensible, stating the time, place and circumstances of the accident. Such report shall be made by the chief of police within twenty-four hours and by the medical examiner within seven days after notice of said accident.

SECTION 2. This act shall take effect upon its passage. [*Approved April 28, 1896.*]

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## [CHAPTER 356.]

## AN ACT TO REQUIRE GAS AND ELECTRIC LIGHT COMPANIES TO KEEP UNIFORM STATION RECORDS.

*Be it enacted, etc., as follows :*

SECTION 1. Commencing on the first day of July in the year eighteen hundred and ninety-six every person, corporation or municipality engaged in the manufacture or sale of gas and electricity for lighting shall keep such records of its work and doings, at its manufacturing station, and in respect to its distributing plant, as the board of gas and electric light commissioners may from time to time require ; and said records shall be in such form as may be prescribed by said board.

SECTION 2. This act shall take effect upon its passage. [*Approved May 1, 1896.*]

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## [CHAPTER 386.]

## AN ACT TO AUTHORIZE THE UNITED ELECTRIC LIGHT COMPANY TO DO BUSINESS IN ADJOINING CITIES AND TOWNS, TO HOLD CERTAIN STOCK AND TO ISSUE BONDS.

*Be it enacted, etc., as follows :*

SECTION 1. The United Electric Light Company, located in Springfield, is hereby authorized, upon the approval of the board

of gas and electric light commissioners, to carry on its business in the cities and towns adjoining said Springfield, with all the rights, powers and privileges and subject to all the duties and liabilities in said adjoining cities and towns which now are or may be in force applicable to such corporations; and said corporation may hold the stock of the Indian Orchard Company, and may issue bonds in such amounts and at such times as the said board of gas and electric light commissioners may determine, and may mortgage or pledge as security for the payment of such bonds its franchises and any or all of its estate, real and personal.

SECTION 2. This act shall take effect upon its passage. [*Approved May 11, 1896.*]

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## [CHAPTER 387]

AN ACT TO REPEAL CHAPTER FORTY-FIVE OF THE ACTS OF THE YEAR EIGHTEEN HUNDRED AND NINETY, RELATIVE TO THE WOON-SOCKET ELECTRIC MACHINE AND POWER COMPANY.

*Be it enacted, etc., as follows :*

SECTION 1. Chapter forty-five of the acts of the year eighteen hundred and ninety, entitled "An Act to authorize the Woonsocket Electric Machine and Power Company of Rhode Island to erect and maintain poles and wires and to furnish electric light and power in the town of Blackstone, in the state of Massachusetts," is hereby repealed.

SECTION 2. This act shall take effect upon its passage. [*Approved May 12, 1896.*]

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## [CHAPTER 391.]

AN ACT RELATIVE TO THE PAYING IN OF CAPITAL STOCK AND TO THE LIABILITY OF OFFICERS AND STOCKHOLDERS OF FOREIGN CORPORATIONS DOING BUSINESS IN THIS COMMONWEALTH.

*Be it enacted, etc., as follows :*

SECTION 1. The officers and members or stockholders in any corporation established under the laws of any other state or foreign country, and hereafter and not now having a usual place of business in this Commonwealth, shall be jointly and severally liable for its debts and contracts, on the same conditions and in the same manner as provided in the case of domestic corporations, by sections sixty to seventy-one inclusive of chapter one hundred and six of the Public Statutes; but the liability under clause four of said section sixty shall not apply in the case of foreign corporations.

SECTION 2. If the capital stock of any corporation subject to section one of this act has been paid in by a conveyance to the corporation of property, real or personal, the officers, members or stockholders of such corporation shall be jointly and severally liable for its debts or contracts, if said property is not conveyed and taken at a fair valuation. But only those officers or stockholders who participate in the conveyance or taking of such property at such unfair valuation, or those stockholders who have purchased or received their shares with knowledge of said fact, shall be liable for such debts. The extent and manner of enforcing such liability shall be the same as provided in sections sixty-nine to seventy-one inclusive of chapter one hundred and six of the Public Statutes in the case of domestic corporations.

SECTION 3. This act shall take effect upon its passage. [*Approved May 12, 1896.*]

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[CHAPTER 426.]

AN ACT RELATIVE TO THE DUTIES AND JURISDICTION OF THE  
BOARD OF GAS AND ELECTRIC LIGHT COMMISSIONERS.

*Be it enacted, etc., as follows :*

SECTION 1. The supreme judicial court or the superior court, or any justice thereof, in term time or vacation may, on the application of the board of gas and electric light commissioners, by any appropriate process in equity enforce all lawful orders of said board and all provisions of law respecting persons, corporations or municipalities engaged in the manufacture and sale of gas and electricity for lighting.

SECTION 2. This act shall take effect upon its passage. [*Approved May 21, 1896.*]

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[CHAPTER 473.]

AN ACT RELATIVE TO THE ISSUE OF STOCK AND BONDS BY GAS  
AND ELECTRIC LIGHT COMPANIES.

*Be it enacted, etc., as follows :*

SECTION 1. Whenever, upon the application of any gas or electric light company to the board of gas and electric light commissioners for permission to issue new capital stock or bonds, pursuant to chapter four hundred and fifty of the acts of the year eighteen hundred and ninety-four, the board shall determine that the fair structural value of the plant of such company is less than its outstanding stock and debt, the board, if it shall approve an

issue of new stock or bonds, may prescribe to the company such conditions and requirements as it deems best adapted to repair the capital stock within a reasonable time, or, before allowing an increase, may require the capital stock to be reduced by a prescribed amount, not exceeding the amount of impairment; which amount of impairment and the conditions and requirements imposed shall be stated in the annual report of the board. The supreme judicial court or the superior court, on the application of the board or of any interested party, may compel such company, by any appropriate process, to comply with any condition or requirement prescribed as aforesaid.

SECTION 2. This act shall take effect upon its passage. [*Approved June 4, 1896.*]

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[CHAPTER 480.]

AN ACT RELATIVE TO STATION RECORDS REQUIRED TO BE KEPT BY COMPANIES ENGAGED IN THE SUPPLY EITHER OF GAS OR OF ELECTRICITY FOR LIGHTING.

*Be it enacted, etc., as follows:*

SECTION 1. Chapter three hundred and fifty-six of the acts of the current year is hereby amended by striking out the word "and", in the fourth line of the first section thereof, and inserting in place of the same the word:—or,—so that said section shall read as follows:—Commencing on the first day of July in the year eighteen hundred and ninety-six every person, corporation or municipality engaged in the manufacture or sale of gas or electricity for lighting shall keep such records of its work and doings at its manufacturing station, and in respect to its distributing plant, as the board of gas and electric light commissioners may from time to time require; and said records shall be in such form as may be prescribed by said board.

SECTION 2. This act shall take effect upon its passage. [*Approved June 4, 1896.*]

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[CHAPTER 537.]

AN ACT TO INCORPORATE THE MASSACHUSETTS PIPE LINE GAS COMPANY.

*Be it enacted, etc., as follows:*

SECTION 1. Henry M. Whitney, Henry F. Dimock, Fred S. Pearson, James Phillips, Junior, Albert N. Parlin, George B. M. Harvey, John M. Bailey, Frank Leake, Jonas Wilder, Henry E. McCoy, and John L. Wellington, their associates and successors,

are hereby made a corporation, under the name of the Massachusetts Pipe Line Gas Company, for the purpose of manufacturing, buying, selling, dealing in, conveying, transporting and distributing gas for illuminating, heating, cooking, chemical, mechanical and power purposes, with all the powers and privileges and subject to all the duties, restrictions and liabilities in all general laws which now are or may hereafter be in force applicable to gas companies, except as hereinafter expressly provided.

SECTION 2. The following terms wherever used in this act shall have the application and meaning hereinafter set forth, unless some other meaning is clearly apparent from the language, context or manifest intent:— The word “company”, or a pronoun in place of it, shall be taken and construed to mean the Massachusetts Pipe Line Gas Company hereby incorporated. The word “gas”, shall be taken and construed as a general term for that commodity, without reference to its illuminating power. The words “illuminating gas”, shall be taken and construed to mean gas of the purity and illuminating power required by general law, intended to be used for illuminating purposes by simple ignition at the burner. The words “fuel gas”, shall be taken and construed to mean gas of any illuminating power, but of the purity required by general law as to illuminating gas, and intended to be used for heating, cooking, chemical, mechanical and power purposes, and may be used without connection with any chimney or flue. The term “pipe line”, shall be taken and construed to mean a line of mains, pipes or conduits, with the manholes and other apparatus necessary for the operation thereof, connecting a distributing system, plant for the manufacture of gas, or other pipe line, with any distributing system, plant, pipe line, town or city. The term “distributing system”, shall be taken and construed to mean any system of mains, pipes or conduits, in any city or town, with the manholes and other apparatus necessary for the operation thereof, used for distributing gas from any central storage receiving point or pipe line to individual consumers or for public lights in such city or town. The word “board”, shall be taken and construed to mean the board of gas and electric light commissioners.

SECTION 3. The capital stock of the company shall be one million dollars, divided into ten thousand shares of the par value of one hundred dollars each. The company may from time to time, but in compliance with the provisions and requirements of the general laws of the Commonwealth applicable to the issue of capital stock, increase its capital stock to an amount not exceeding five million dollars.

SECTION 4. The company may, for the purposes aforesaid and subject to the conditions hereinafter set forth, lay, construct, maintain, repair and operate its pipe lines and distributing systems in, along, through, under, across or over any public ways, water courses, railroads, railways, canals, bridges or subways; and may make such excavations and construct such works as may be necessary for the laying, construction, maintenance, repair, extension, operation and examination of such conduits, pipes, manholes and other apparatus, machinery and works. But nothing herein shall be construed as authorizing the location by said company of any of its pipes, lines, works, conduits, manholes or machinery in, over, through, under or upon any subway, navigable water course, cemetery or public park or common or public reservation in the nature of a park, until said company has first obtained the consent of the board of harbor and land commissioners, park commissioners or other authorities having control of such subways, cemeteries, navigable water courses, parks, commons or public reservations in the nature of parks. No conduit, pipe or main shall be laid longitudinally along the location of any railroad company, nor shall any manhole or other structure be erected within such location, without the consent of the directors of such railroad company; but the company may lay, construct, maintain and operate its conduits, pipes or mains across or under any such location, at such times and under such reasonable regulations and restrictions as the directors of such railroad company shall prescribe.

SECTION 5. If the company shall desire for its pipe lines the right to construct, maintain and operate the same in the streets, lanes and highways of any city or town, it shall petition the aldermen or selectmen therefor, stating the termini of such pipe line in such city or town with as much particularity and certainty as practicable, and stating the streets, highways and lanes in which the company desires to locate such pipe line; and the aldermen or selectmen shall grant that location, or such other location in such streets, lanes and highways as they shall deem proper. In the event that said aldermen or selectmen shall for a period of thirty days refuse or neglect to grant a location, or if the company is dissatisfied with the location granted, it may within sixty days thereafter appeal to the board, who, after such hearing and notice as they shall deem proper, shall grant to the company reasonable locations between said termini for such pipe line in the streets, lanes and highways of said city or town. Upon the granting of such locations by said aldermen, selectmen or board, the company may lay, construct, maintain and operate such pipe line in the



location granted. Similar rights as to additional pipe lines in the same city or town shall be obtained only by permission of the board. The company may, upon obtaining such locations, be subject to such regulations and restrictions in respect to the manner and time of conducting the work as said aldermen or selectmen shall prescribe, dig up and open the ground in any of the streets, lanes and highways of said city or town so far as is necessary to accomplish the object of the corporation; but such grant shall not affect the right or remedy to recover damages for an injury caused to persons or property by the doings of the company. It shall put all such streets, lanes and highways which are opened by it in as good repair as they were when opened, and to the satisfaction of the local authorities of the city or town in which such streets, lanes or highways are located, and upon failure so to do within a reasonable time shall be deemed guilty of a nuisance. In constructing, maintaining, repairing or extending its distributing system in any city or town the company shall be subject to all the restrictions, regulations and liabilities set forth in section seventy-five of chapter one hundred and six of the Public Statutes, except as in this act provided; and in the construction, maintaining, repairing and extending of its pipe lines and distributing systems it shall in all cases be subject to the restrictions, regulations and liabilities set forth in sections seventy-six and seventy-seven of said chapter one hundred and six. If in making such excavations any water or gas pipes, sewers, drains, conduits or other subterranean works are disturbed or interfered with, the same shall, at the expense of the company, be restored to as good condition as they were in before such excavation. All locations granted under this section shall be subject to revocation by said aldermen or selectmen respectively, subject to the approval of said board.

SECTION 6. The company may, subject to the approval of the board and upon such terms and conditions as may be mutually agreed upon, and as may be approved by the board, purchase, lease or operate the works, distributing system and other property of any person, firm, corporation, town or city engaged in the business of selling or distributing gas, or any portion of such works, distributing system or other property in any city or town in which the company has laid a pipe line; *provided, however*, that nothing in this act shall authorize the company to issue new capital stock or bonds for the purpose of such purchase in excess of the amount issued by the corporation whose works are purchased; and such person, firm, corporation, town or city may sell or lease any of its works, distributing system or other property to the company as aforesaid. The company may thereupon use the said works, distribut-

ing system or other property for the purpose of selling gas to the inhabitants of the town or city within which the same are situated; *provided, however*, that in case of any such purchase, lease or operating contract, the prices charged by the company to individual consumers or for public lights shall thereafter be subject to the jurisdiction of the board, as provided by section nine of chapter three hundred and fourteen of the acts of the year eighteen hundred and eighty-five, and shall not in any case exceed the prices ruling at the time of such purchase, lease or operating contract; nor shall the company discontinue any portion of the distributing system it may acquire by any such purchase, lease or operating contract, but shall be subject to the provisions of section five of chapter three hundred and forty-six of the acts of the year eighteen hundred and eighty-six.

SECTION 7. The company may sell or deliver fuel or illuminating gas to any gas company or to any town or city authorized by law to distribute gas; and any gas company and any such town or city may contract for the purchase of gas of the company for such term of years, and on such conditions as may be mutually agreed upon; but the prices charged by the company for such gas shall not exceed the following amounts per thousand cubic feet for fuel gas of a heat value not less, on the average, than five hundred and eighty British thermal heat units, delivered at the holder or mains of any such gas company, town or city, at the following distances from the state house: Twenty cents within five miles, twenty-five cents between five and fifteen miles, and thirty cents beyond fifteen miles, and not exceeding five cents additional in each case for illuminating gas of the candle power required by law. In any city or town having the right to manufacture or distribute gas the company shall supply such city or town with gas for distribution upon the same terms as it shall supply it to any gas company distributing gas in such city or town. The price charged by the company for fuel or illuminating gas to individual consumers shall not exceed the following amounts per thousand cubic feet, as herein provided: Within eight miles of the state house, sixty cents; to the inhabitants of any city outside of the above limit, having a population of more than seventy-five thousand, seventy-five cents; to any other city outside of said limit, ninety cents; to the inhabitants of any town, one dollar and twenty-five cents. The company shall not sell gas to individual consumers except as provided in section six of this act.

SECTION 8. The supreme judicial court and any justice thereof, and the superior court and any justice thereof, shall have jurisdiction in equity, on petition of any party interested, to compel com-

pliance with the provisions of this act and to prevent any violations of the provisions thereof.

SECTION 9. This act shall take effect upon its passage. [*Approved June 9, 1896.*]

[CHAPTER 544.]

AN ACT RELATIVE TO THE USE OF STREETS BY CORPORATIONS.

*Be it enacted, etc., as follows:*

SECTION 1. Section seventy-five of chapter one hundred and six of the Public Statutes is hereby amended by inserting after the word "companies", in the first line, the words:— corporations organized for the purpose of transporting the United States mail, merchandise and other articles by means of pneumatic pressure or power,— so as to read as follows:— *Section 75.* Gas light companies, corporations organized for the purpose of transporting the United States mail, merchandise and other articles by means of pneumatic pressure or power, and corporations organized for either or both of the purposes mentioned in section eleven, may, with the consent in writing of the mayor and aldermen of a city or the selectmen of a town, dig up and open the grounds in any of the streets, lanes and highways thereof, so far as is necessary to accomplish the object of the corporation; but such consent shall not affect the right or remedy to recover damages for an injury caused to persons or property by the doings of such corporations. They shall put all such streets, lanes, and highways which are opened, into as good repair as they were in when opened; and upon failure so to do within a reasonable time, shall be deemed guilty of a nuisance.

SECTION 2. Section seventy-six of chapter one hundred and six of the Public Statutes is hereby amended by striking out in the second line of said section, the words "a gas company", and inserting in place thereof the words:— any gas light company, or of any corporation organized for the purpose of transporting the United States mail, merchandise or other articles by means of pneumatic pressure or power, or of any corporation organized for either or both of the purposes mentioned in section eleven,— also by striking out the words "the gas company", in line seven of said section, and the words "such company", in line eight, and also in line nine of said section, and inserting, in each instance, in place of the words so stricken out, the words:— said company or corporation,— so as to read as follows:— *Section 76.* When a party injured in his person or property by a defect in a highway, caused by the operations of any gas light company, or of any corporation organized for the purpose of transporting the United

States mail, merchandise or other articles by means of pneumatic pressure or power, or of any corporation organized for either or both of the purposes mentioned in section eleven in laying down or repairing its pipes or otherwise obstructing such way, recovers damages therefor of the place wherein such injury is received, such place shall, in addition to the damages so recovered against it, be entitled to recover all the taxable costs of the plaintiff and defendant in the same action, in a suit brought against said company or corporation, if said company or corporation is liable for said damages, and if reasonable notice is given by such place to said company or corporation, so that it may defend the original action.

SECTION 3. All issues of stock and bonds under the provisions of this act shall be subject to the approval and certification of the board of gas and electric light commissioners, in the manner provided in chapter four hundred and fifty of the acts of the year eighteen hundred and ninety-four.

SECTION 4. This act shall take effect upon its passage. [*Approved June 9, 1896.*]

[CHAPTER 546.]

AN ACT RELATIVE TO THE LICENSING OF ENGINEERS AND FIREMEN OF STATIONARY ENGINES.

*Be it enacted, etc., as follows:*

SECTION 1. It shall be unlawful for any person to have charge of, or to operate a steam boiler or engine in this Commonwealth (except locomotive boilers and engines, boilers in private residences, boilers under the jurisdiction of the United States, boilers used for agricultural purposes exclusively, boilers of less than eight horse power, and boilers used for heating purposes only, provided with a device approved by the chief of the district police limiting the pressure carried to fifteen pounds to the square inch), unless he holds a license as hereinafter provided; and it shall be unlawful for any owner or user of any steam boiler or engine (other than those above excepted) to operate or cause to be operated a steam boiler or engine, for a period of more than one week, without a duly licensed engineer or fireman in charge: *provided, however*, that every person who has been employed continuously as a steam engineer in this Commonwealth for the period of five years next prior to the passage of this act, and who files with his application a certificate of such fact under oath, accompanied by a statement from his employer or employers verifying the same fact, shall be entitled to a license without further examination.

SECTION 2. Any person desiring to act as an engineer or fireman, shall make application for a license to so act to an examiner

of engineers, upon blanks to be furnished by the examiner, and if upon examination the applicant is found trustworthy and competent, a license shall be granted to him. Such license shall continue in force for three years, unless for a sufficient cause, affecting the trustworthiness or competency of the person licensed, and after a hearing, the same is sooner revoked; and the said license unless so revoked shall at the end of said three years be renewed by an examiner of engineers, upon application, and without examination.

SECTION 3. All applications for licenses shall be accompanied by a fee of one dollar, and a like sum shall be paid for all renewals of licenses. All fees so paid shall be accounted for by the examiners to the chief of the district police, who shall return the same monthly to the treasurer of the Commonwealth.

SECTION 4. The members of the boiler inspection department of the district police shall act as examiners, and shall enforce the provisions of this act, and the governor of the Commonwealth is authorized to appoint two additional inspectors to act as examiners of engineers, under this act, at an annual salary of fifteen hundred dollars and their actual traveling and necessary expenses.

SECTION 5. Any person dissatisfied with the action of any examiner in refusing or revoking a license, may appeal from his decision to the five other examiners, who shall together act as a board of appeal, and a majority of whom shall have power to hear the parties and pass upon the subjects of appeal. The decision of said majority of the remaining examiners so acting shall be final, if approved by the chief of the district police.

SECTION 6. It shall be the duty of the examiners to notify every person whose names and addresses are known to them, and who will require licenses under the provisions of this act, to apply for said licenses, and to give such persons a reasonable opportunity to be examined within the city or town where they reside or are employed.

SECTION 7. Whoever intentionally violates the provisions of section one of this act shall be punished by a fine not exceeding three hundred dollars, or by imprisonment not exceeding three months.

SECTION 8. All acts or parts of acts inconsistent herewith are hereby repealed. The provisions of this act, so far as they are the same as those of chapter four hundred and seventy-one of the acts of the year eighteen hundred and ninety-five, shall be construed as a continuation of that chapter and not as new enactments.

SECTION 9. This act shall take effect upon its passage. [*Approved June 9, 1896.*]

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PUBLIC DOCUMENT . . . .

. . . . No. 35.

TENTH ANNUAL REPORT  
OF  
THE BOARD  
OF  
GAS AND ELECTRIC LIGHT  
COMMISSIONERS

OF THE

*Commonwealth of Massachusetts.*

JANUARY, 1895.

BOSTON:  
WRIGHT & POTTER PRINTING CO., STATE PRINTERS,  
15 FOSTER OFFICE SQUARE.  
1895.



PUBLIC DOCUMENT . . . .

. . . . No. 35.

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TWELFTH ANNUAL REPORT  
*OF*  
THE BOARD  
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GAS AND ELECTRIC LIGHT  
COMMISSIONERS  
*OF THE*  
Commonwealth of Massachusetts.

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JANUARY, 1897.

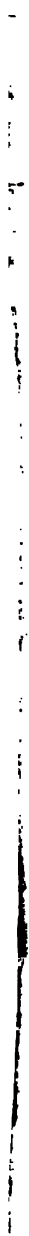
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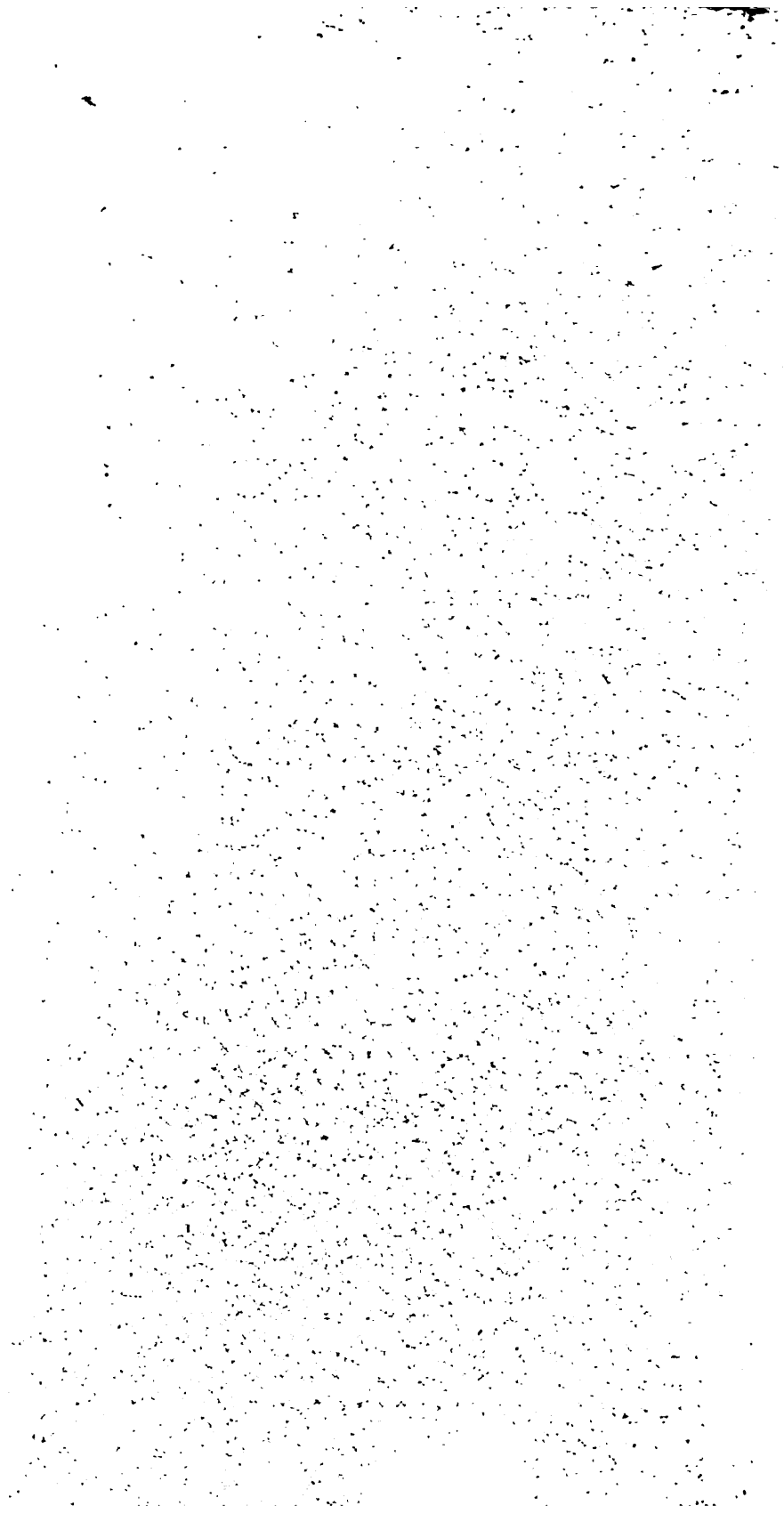












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